

SAMUEL SWARTWOUT.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

*In relation to the recently-discovered Default of Samuel Swartwout,
late Collector of the Customs for the port of New York.*

DECEMBER 10, 1838.

Motion to refer so much thereof as relates to the defalcation of Mr. Swartwout to a select committee ;

So much thereof as relates to the adoption of legal provisions for increasing the public security against similar defalcations to the Committee of Ways and Means.

Postponed until to-morrow.

To the Senate and House of Representatives of the United States :

I herewith transmit a special report made to me by the Secretary of the Treasury, for your consideration, in relation to the recently-discovered default of Samuel Swartwout, late collector of the customs at the port of New York.

I would respectfully invite the early attention of Congress to the adoption of the legal provisions therein suggested, or such other measures as may appear more expedient, for increasing the public security against similar defalcations hereafter.

M. VAN BUREN.

WASHINGTON, December 8, 1838.

TREASURY DEPARTMENT,

December 6, 1838.

SIR : I consider it the duty of this Department to present for your consideration a special report upon the recently-discovered default of Samuel Swartwout, who had been collector of the customs at the port of New York.

The first object will be to exhibit all the important facts connected with the case, so far as they have been ascertained, and then to explain the means for detecting such defaults which are provided by the present laws ; and, before closing, I shall take the liberty respectfully to offer

Thomas Allen, print.

some suggestions concerning the new legislation which seems to be required for the public security against similar defalcations.

1st. Mr. Swartwout was originally appointed collector on the 25th of April, 1829, during the recess of Congress. On the 29th day of March, 1830, he was reappointed for four years, by a nomination to the Senate, which was confirmed.

About the time his term expired, in 1834, he was appointed again for a like term, which ended on the 29th of March, 1838; and he was not re-nominated, and has not since been in office.

Whilst Mr. Swartwout remained collector, suspicions do not seem to have been excited at the Department that he was guilty of any default, unless it may be that the balance of money in his hands, when he was re-nominated to the Senate in 1834, appeared to be too large, and caused some inquiry in relation to the subject.

At that time, not having been myself connected with this Department, and the present accounting officers of the customs also, viz: the First Comptroller and the First Auditor, not having been in office, I am unable to state with accuracy what then occurred, or what examinations were then made; but it is represented that Mr. Swartwout and one of his clerks came to this city on that occasion, and submitted explanations to a committee of the Senate, which obviated any objections to his re-appointment.

During his continuance in office, the statements of his accounts, in a condensed form, were made weekly to this Department, with punctuality, and usually exhibited a balance in his hands, ranging from a mere nominal sum or nothing to one hundred thousand dollars. The balance varied according to the season of the year, and the circumstances, which might require large drawbacks to be paid, quarterly settlements to be closed with his subordinates, or a great amount of duties received under protest to be refunded. These claims have always been considered as constituting an adequate reason for retaining on hand a sufficient amount to discharge them promptly. The amount so required at the port of New York is generally very heavy; being, on an average, each quarter, over a third of a million of dollars. The last return made before he left office exhibited one hundred and twenty-two thousand nine hundred and seventy-seven dollars on hand, which was near thirty thousand dollars less than the amount of his official bond. The return sent after his going out of office, which included only the last three days of his term, showed two hundred and one thousand and ninety-six dollars of money in his possession. (See copies of those two returns annexed, the preceding ones being similar in form, Nos. 1 and 2.) When these returns were received at the Department, it was supposed that the period of his service having expired, he would have but a small balance of custom-house expenses to defray, no more debentures to pay, and no great amount of duties to refund; and he was forthwith requested by me to deposit to the credit of the Treasurer at least half of the sum represented to be on hand.

In reply, he claimed that certain custom-house expenses remained to be discharged, and that suits had been instituted against him for return duties, which, with numerous protests that had been filed against payments, would be sufficient in amount, united with those expenses, to cover the whole balance. He therefore insisted, as a right, on being allowed to retain money sufficient to satisfy those liabilities until the

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questions in controversy received a judicial decision; and he professed to regard that balance as not too large for the purpose.

Copies of the correspondence which took place on the subject between him and the Department are annexed. (Nos. 3 to 5.)

A further inquiry into the case was, however, immediately instituted by me, through the First Comptroller and the Solicitor of the Treasury. It terminated in an impression that the facts and the law, as to suits and protests, might justify a short delay in the adjustment. (See copies of letters Nos. 6 to 8, and Peters's Reports, *Elliott vs. Swartwout.*)

But the Comptroller was, notwithstanding, directed to bring Mr. Swartwout's accounts to an early settlement, and to have a prompt payment made of whatever amount should appear to be not in doubt or controversy. (See No. 9.)

Subsequent disclosures made to the Department, in November, excited suspicions not only as to that balance, but a much larger indebtedness; and measures were thereupon taken to have the whole subject thoroughly investigated by the law-officer of the Department and the Comptroller, calling to their aid, in the absence of Mr. Swartwout abroad, and under his neglect to offer vouchers for a final settlement, all the lights and assistance which could be obtained, not only here but at New York, and from the books and papers of the collectors's office, as well as from those persons who had been associated with him in it, and from his successor. (See copies of my letters to the Solicitor of the Treasury, Nos. 10 and 11.)

The circumstances which led to most of those disclosures transpired in the course of preparing the first quarterly accounts of that successor for settlement; and the Department was first indebted for them, in a great measure, to his care and vigilance.

After full investigation, the particulars of Mr. Swartwout's defalcation were ascertained, and a report of the state of his accounts was made by the Comptroller to the Solicitor of the Treasury, and proper legal proceedings instituted to collect the balance appearing to be due. The amount of it as computed on the best data obtainable, was \$1,374,119. The legal proceedings were commenced against the principal on the account, and against both the principal and sureties on the last bond, the parties to which are also parties to the former one. For the portion of the outstanding defalcation which accrued during the period embraced by the first bond, but which is comparatively small, another suit will be brought as soon as the proper accounts can be adjusted. Each bond is for \$150,000. The sum of \$30,000 in money has been paid by his agent since the discovery of the default, and large amounts of property have been taken by the marshal, and likewise mortgaged, as collateral security. How much this balance will be reduced by vouchers hereafter presented and allowed, and how far any final indebtedness may be considered secure, it is now difficult, and indeed impossible, to compute with any great degree of accuracy.

So far, however, as the facts could be ascertained by the Solicitor and the accounting officers, it is feared that the whole amount of the defalcation will not prove to have been less than a million and a quarter of dollars. The security of different kinds which has been obtained is estimated very highly by Mr. Swartwout and some others, so as to be considered by them, with his additional estate in other countries, an ample indemnity against any eventual loss by the Government. But they cannot be regarded by the Department, with the limited information possessed at this

time concerning their situation, as equal in value to more than half the claim of the United States. But even this is a mere estimate. The first misuse of the public money by Mr. Swartwout, as collector, appears to have commenced in 1830. A series of defalcations, in various items of his accounts, seem to have followed, and continued through each successive year, increasing constantly in amount, till near the close of his official term. They consisted in withholding a part of the tonnage duties, and a portion of the forfeitures and fines; in not accounting for all the bonds collected, nor all the moneys on hand, held either for office expenses, return duties, or in advance of the adjustment of unascertained duties; and in procuring from the Treasury, under the act of 1834, and similar ones, larger sums for the balance of office salaries than the facts warranted.

These results, so unexpected and painful, have been reached by the Solicitor and accounting officers, only after the most careful examination that was practicable, in the absence of Mr. Swartwout, and after full communication from several of his former clerks, most intimately acquainted with the official course of his business and the real condition of his accounts, and one of whom is understood to be his attorney.

Further particulars are forborne to be detailed, as they are imbodyed in the reports of the Solicitor of the Treasury and the Comptroller, which were made in the course of their recent examination, and are annexed, numbered from 12 to 15. It is true that this inquiry has, from necessity, been in some degree *ex parte* in its character, and that some of the results are liable to be disproved or explained away hereafter.

This Department would be highly gratified if Mr. Swartwout should, in the end, be able to show that the money for which he is accountable does not exceed the \$201,096 40 reported by him in the last official abstract of his account as the true balance. (See No. 2.) It would, also, be much pleased if it should happen, as promised in his letter of the 13th of April last, (No. 3,) that "on the adjustment of my [his] accounts, the amount due to the Government will be immediately paid."

But it is an unpleasant duty to add, that the examination into his supposed defalcations was not instituted on slight grounds, nor legal proceedings commenced for so large an amount till sufficient facts were developed to produce a clear conviction with the accounting officers that the default was of the aggravated character already described.

2d. I would next submit a few remarks on the modes that exist, under the present laws, for detecting defaults of collecting officers, in order that you may judge whether they are sufficient, or require additional legislation. The first one is merely by a regulation which requires the weekly returns before alluded to, and which was voluntarily introduced by the Department nearly forty years ago. This regulation provides that a summary statement of accounts shall be transmitted each week from the large ports, and, by subsequent modifications, each month from the smaller ones. It is made to the head of the Department, and should exhibit a true abstract of the condition of the receipts and payments by the collector during the preceding week. Originally, it is presumed that this return was required more for correct information, and to enable the Department to draw at times for the money on hand, than as a check on speculation; but if the statements in it do not agree with each other, or do not, on their face, exhibit facts that appear probable, or do not balance then suspicion is excited, and a defalcation, if one exist, can, by further

and full examination, be detected. So, if the sum retained on hand appears too large for meeting the engagements of the office, a draft can be issued for the amount, or an order given for its deposit, as has frequently been done. If either is not complied with, nor sufficient reasons assigned for delay, the default may then be discovered. But if none of these circumstances happen, suspicion is not excited through those weekly statements. It will be seen, however, that, generally, it is not possible for a default to occur without its appearing on them, unless they are made incorrect through deliberate fraud and falsehood. In the case of Mr. Swartwout, none of these statements since 1830, when his delinquencies are supposed to have commenced, are known to have disclosed any fact tending to excite suspicion of his misconduct; and if money was collected or expended in amounts differing from the face of the abstracts, (as is now believed to have been the case,) it must have been concealed by a series of false returns during the whole period of seven or eight years. Some of those returns, under Secretaries Ingham and McLane, may have been destroyed by the conflagration of the Treasury building in 1833; but none of them now found, whether made under them or Secretaries Duane, Taney, or myself, appear to evince any thing calculated to cause distrust of his integrity.

The other mode now in use for detecting defaults in collecting officers, (and which is the only one provided by Congress, except the revising power, in some respects, and at some ports, by the naval officer,) hereafter to be considered, is, through the quarterly settlements that are required to be made by collectors with the accounting officers of the Treasury. Those officers are the First Auditor and the First Comptroller. These settlements are devolved on them alone by Congress, without requiring the vouchers and accounts to be submitted to the head of the Department, or any other officer, either for revision, approbation, or rejection.

In that branch of their official business which relates to the adjustment of accounts, you are aware that it has been long since settled that the Secretary of the Treasury, or even the President, does not possess any legal authority to aid in making the adjustment, or to overrule their decisions.

The acts of Congress on this subject first provide, that if a collector neglects to present his accounts and vouchers for settlement quarterly, the balance against him, so far as it can be ascertained, shall be reported by the Comptroller to the law-agent, or the Solicitor of the Treasury, for suit; and the neglect be also reported to the President, in order that he may remove the incumbent, if still in office. It is also directed, that if a balance exists on a settlement, and is not paid, the Comptroller shall cause a suit to be instituted for its recovery. Whenever a default of the latter kind occurs, it is therefore considered not only the duty of the Comptroller to proceed with the suit, but it is expected, though omitted to be required in the acts of Congress, that he will apprize the head of the Department or the President of the delinquency which has occurred, in order that the case of such collector, if still in office, may be examined by the President, and a decision made upon the propriety of continuing him longer in office.

It is understood that the Comptroller has always exercised some discretion in respect to bringing actions for balances on hand, by not forthwith instituting suits if the balances be small, or the reasons for retaining

them for a time appear to be satisfactory. But if those balances be large, and sufficient reasons are not offered to justify delay; or if the collector's term of office has expired, the Comptroller should deem it a duty to proceed at once, under the law, to enforce the collection of the money due.

Several reasons exist why the accounting officers, for the time being, did not discover the defalcation in this case, or report it sooner to the law-officer and to the head of the Department or the President. Most of them are detailed in the two annexed reports on that subject from the present First Auditor and First Comptroller, in reply to inquiries made by this Department. (Nos. 16 and 17.) In some of the reasons assigned there is great weight. The customs collected at New York equal nearly two-thirds of the whole amount in all the United States. Difficulties doubtless exist in detecting defaults under the present laws, at ports where the business is so large, the accounts are so complicated, and the necessary delays in settlement so great.

The difficulties in making an earlier discovery in this case would seem to have been increased by the custom, which it is understood has long existed in the Auditor's office, not to make detailed examinations of the bond accounts at large ports, unless it may be when doubts arose in relation to their correctness.

The bonds on hand at one time, at New York alone, exceeded 10,000 in number. The delay of three months, which is allowed by law to collectors in preparing for settlements, and the false returns which appear to have been resorted to by the collector of New York, in his weekly reports, with a view to prevent suspicion and detection at an early day through those returns, augmented still further the obstacles to a prompt detection.

The death of one of the clerks in the Auditor's office, who has had the immediate charge of settling the accounts for that port, and the recent change in the head of the bureau, as well as the death of the Comptroller who was in office during most of the period of the default, render it impracticable to ascertain with accuracy all the circumstances and reasons why suspicion was not there sooner excited; but those already enumerated are supposed to have been the principal ones. It seems apparent, however, from the official reports before referred to, (Nos. 12 to 15,) that many of the defalcations in this case happened under such circumstances, and were so concealed, as to render it difficult, if not impossible, to detect them sooner by the accounting officers, under the existing laws; and it is supposed that they could not all have been eventually discovered and exposed, except by the aid of those persons in the custom-house at New York who were aware of the deceptions practised.

In respect to the remaining legal check on the collector, and through which his defaults may at times be detected, it consists of a naval officer, authorized at a few ports, and required by law to examine and certify to the various expenditures made, as well as the assessment of the duties collected.

But it appears that the naval officer at New York, if able to perform the task, has not for a long period, or at least during the seventeen years that have elapsed since a circular issued by the Comptroller in 1821, considered it his duty to certify to the expenditures and accounts generally, but only to certain portions of them, and to the correct assessment of the duties.

That circular, unfortunately, tended to remove a check on the collector, in some particulars very essential, and has been repealed by the present Comptroller.

It must also be apparent that the real auditor of the custom-house should be attached to the naval office rather than to that of the collector, as he is now a nominee of the latter, and subject to be neither appointed nor removed by the Department or the President.

Thus situated, his statements and acts are liable to correspond with the collector's wishes, and can by fraud almost invariably conceal defaults so as not to be detected by the accounting officers, or even the naval officer.

Some of the new instructions given by this Department to the accounting officers when the default was suspected, and of the various steps which were required to be taken to prevent, as far as possible, similar occurrences hereafter, may be seen in the copies of letters annexed, (Nos. 18, 19, and 20.)

I do not flatter myself, however, that these instructions, even if able to be strictly enforced by the accounting officers, will prove successful in wholly preventing the occurrence of defaults; but it is hoped that they will tend to an earlier detection of some of them, should any hereafter happen.

3d. A few new provisions made by Congress would add much to their efficacy. Thus, if a further clerical force were authorized by law to be placed in the First Auditor's office, more seasonable and thorough examination of the bond accounts would be practicable, and would, to all appearance, prove beneficial in discovering defalcations. The same result would apparently happen, also, if the naval officer at such a port as New York were enabled, under the increased labor it would devolve on him, to employ such additional clerks as may be necessary to perform the duties required by law in examining critically, and certifying concerning all the payments at that large port, as well as the assessment of duties. So would it happen in the First Comptroller's office, if the necessary force were given by Congress to investigate carefully the balances on settlement, whenever large; and when those balances are, on such an investigation, not satisfactorily explained, if they should be required by law not only to be immediately reported for suit to the Solicitor, but the suspicious circumstances, and even the amounts considered due, be, in all cases, communicated to the President, or the head of the Department.

But by none of these steps would the public, in my opinion, be sufficiently secured, without still other legislation of a general character, most of which has been explained in the last three reports from this Department on the finances. The provision in the act of 12th of October, 1837, allowing the collector, instead of the district attorney, to extend the payment of bonds falling due, removed one important check which before existed, in requiring the former to deliver forthwith all unpaid bonds to the latter for collection. On this, as well as other accounts, some new and some rigorous provisions by Congress became still more indispensable, and have been earnestly recommended. But, before considering them in detail, it may be proper to observe that, in point of fact, only a small part of Mr. Swartwout's defaults probably originated subsequent to the suspension of specie payments in May, 1837; and that after the suspension, when drafts and Treasury notes constituted the principal receipts at New York, till he left office, Mr. Swartwout was still required to make de-

posites in bank of a great part of any surplus which he ever collected in money. He was not one of the officers permitted to retain money on which it was customary for the Treasurer to place frequent drafts in favor of public creditors; though, since Mr. Swartwout's term expired, and since specie payments have been resumed by the banks, large sums have been collected there in money, and it has been customary, and has been found convenient, to place such drafts very often on his successor. The first new general enactment, not already enumerated, which might, under existing circumstances, be found useful, is the entire separation of all disbursements from the collections at a port of such extensive business as New York.

The attention of Congress was invited to such a measure by this Department in September, 1837, in the following words: "At points like New York, and a few others, where a likelihood existed that the sums would permanently be large, but which, under a reduced revenue and expenditure, would seldom occur, authority might be given to appoint the clerks, now acting as cashiers or tellers under the collectors and receivers, or other more suitable persons, to act as keepers and paymasters of the public money. But they should be made independent of the collectors and receivers, and placed under the like tenure of office and under suitable bonds." As some further check on the accounts of the collectors, it might be prudent to require, by law the certificate of the naval officer to the correctness of such weekly return, and to the possession of the balance in money, after a careful inspection of the whole subject. The provision requiring all balances not immediately adjusted to be reported forthwith to heads of Departments or the President, in order that real defaulters may be ascertained and seasonably removed, has been before alluded to, and would be likely, in all classes of officers, whether collecting or disbursing, to increase the public safety. Such reports are now required of the Second Comptroller in respect to certain accounts of war and navy officers, but should be also of both Comptrollers, and as to all kinds of balances and officers. The heads of the Departments could then, by comparison with the weekly returns, and other inquiries, sometimes discover delinquencies, which now might escape detection, in the accounting officers. The entire separation of the duties of comptrolling the settlement of accounts from those of superintending the customs, and making one of the Comptrollers a commissioner of the customs, would be likely, as suggested to Congress as long ago as 1835, to render more effective both of these important branches of business. Another useful check on defalcations would be the requisition of cash in payment of all duties. The largest item of deficiency in the case under consideration grew out of the bond accounts; and future defaults could be much better guarded against if the laws required only cash duties. But, after all such enactments to ensure checks, and a closer and wider supervision, this Department is satisfied that the most effectual remedies must be those operating directly on offenders themselves. The severest penalties against false returns, and against the loan or embezzlement of the public money by collectors, as well as all classes of officers, and the strictest prohibitions against its use in any way for private purposes, with the occasional and rigorous examination of their funds and vouchers by agents or by committees of Congress, in a manner similar to what was recommended by this Department at the special session in 1837, would, without doubt, have the most

salutary effect on the security of the Government. By the influence of these measures in preventing wrong, they would also, in the end, often prove acts of kindness, rather than hardship, to the officers themselves and their unfortunate sureties.

Such transactions as that which it has been my disagreeable task on this occasion to report for your consideration, being flagrant breaches of morality, as well as great civil injuries, cannot, in my opinion, be too strongly branded by penal legislation. This could bring no reproach on any of those upright, scrupulous, and faithful citizens who fill stations of public trust. It will prove fortunate, also, for the security of the Treasury, if public opinion should, in relation to such delinquencies, hereafter indicate a much higher tone of morals and a stronger sense of official fidelity and honor than have, unhappily, to some extent heretofore prevailed. I regret, sir, that the facts could not be correctly explained in this case without the use of some language which may appear harsh, but which the circumstances and a due discharge of duty seemed imperatively to require.

Respectfully,

LEVI WOODBURY,
Secretary of the Treasury.

To the PRESIDENT of the *United States.*

P. S.—Two copies of recent letters from Mr. Swartwort to some of his friends in New York, in relation to this subject, protesting against the supposed amount of his default, and insisting on his ability to meet any deficiency, are submitted for the President's perusal, but are not made a part of this report, as some of the matters contained in them seem to be of a private character.

Since this report was prepared, I understand that the office of district attorney for the southern district of New York has become vacated, under circumstances which create a suspicion of some connexion between the recent incumbent and Mr. Swartwout in the default above mentioned. I have requested the Solicitor of the Treasury to take all suitable steps to examine thoroughly the state of the accounts of the late attorney, and, if any thing should appear to be due, to procure security therefor as far as practicable. As soon as any important results on this subject are ascertained with accuracy, I will communicate them for your consideration.

L. W.

No. 1.

Return of moneys received and paid at the custom-house at New York, from the 19th to the 24th of March, 1838.

RECEIVED.	DISBURSED.
Amount of balance due United States from last return -	Amount of Treasury notes taken in payment of duties -
- \$105,675 03	- \$186,937 14
Amount received on bonds -	Amount of bounties paid -
- 131,969 20	-
Amount received on bond, having been in suit -	Amount of debentures paid -
- 2,558 09	- 10,127 31
Amount received of duties on imports -	Amount of payments on account of marine hospital, &c. -
- 84,284 93	- 1,746 02
Amount received of duties on tonnage -	Amount of payments on account of collections -
-	- 477 63
Amount received of sundry receipts not included in other entries -	Amount of payments to custom-house officers -
-	- 360 00
Amount received of balance due collector, to be carried to next return -	Amount of revenue-cutters and boats, contingencies, &c. -
-	- 661 62
	Amount of Treasury draft taken up and returned to Treasurer -
	- 200 00
	Amount of balance due United States, to be carried to next return -
	- 123,977 53
Total amount -	Total amount -
\$324,487 25	\$324,487 25

CUSTOM-HOUSE, NEW YORK,
Collector's Office, March 28, 1838.

SAMUEL SWARTWOUT, *Collector.*

Return of moneys received and paid at the custom-house at New York, from the 26th to the 28th March, 1838.

RECEIVED.	DISBURSED.
Amount of balance due United States from -	Amount of Treasury notes taken in payment
last return - - - - - \$123,977 53	of duties - - - - -
Amount received on bonds - - - - - 189,127 81	Amount of bounties paid - - - - - 564 65
Amount received on bond having been in suit - - - - -	Amount of debentures paid - - - - - 18,483 95
- - - - -	Amount of payment on account of marine hospital, &c. - - - - - 125 75
Amount received of duties on imports - - - - - 70,841 49	Amount of payment on account of collections - - - - -
Amount received of duties on tonnage - - - - - 30,000 00	Amount of payment to custom-house officers - - - - - 515 26
Amount received of hospital money - - - - -	Amount of revenue cutters and boats, contingencies, &c. - - - - - 12,999 77
Amount of sundry receipts not included in other entries - - - - - 1,471 07	Amount of transfer to new collector - - - - - 15,000 00
Amount of balance due collector, to be carried to next return - - - - -	Amount of balance due United States - - - - - 201,096 40
Total amount - - - - - \$415,417 90	Total amount - - - - - \$415,417 90

CUSTOM-HOUSE, NEW YORK,
Collector's Office, March 28, 1838.

SAMUEL SWARTWOUT, *Collector.*

No. 3.

CUSTOM-HOUSE, NEW YORK,
April 13, 1838.

SIR: Herewith you will receive the return of moneys received and paid at this office, for the last three days of my official term.

By it you will observe there is a balance due the United States of \$201,096 40. This sum I hold in deposit in bank to my order, subject to the settlement of my account, and the decision of sundry suits at law, brought against me to recover duties wrongfully exacted, as is alleged, and which are now pending in the courts

On the adjustment of my accounts, the amount due to the Government, will be immediately paid.

I have the honor, &c.,

SAML. SWARTWOUT, *late Collector.*

HON. LEVI WOODBURY,
Secretary of the Treasury.

No. 4.

TREASURY DEPARTMENT,
April 16, 1838.

SIR: I am in the receipt of your letter of the 13th instant, accompanied by a return of moneys received and paid at the custom-house for the last three days of your official term, exhibiting a balance due the United States, in your hands, of \$201,096 40. This sum, you state, is deposited in bank to your order, subject to the settlement of your accounts, and the decision of sundry suits at law brought against you to recover duties wrongfully exacted, as is alleged, and which are now pending in the courts.

In reply, I have to remark, that the balance in your hands is so large, and the money so much needed by the Treasury, it is hoped that you will make an immediate deposit, to the credit of the Treasurer, of at least one half part of it, and take early steps for adjusting your accounts here, so as to see what portion of the residue should be paid over.

I am, &c.,

LEVI WOODBURY,
Secretary of the Treasury.

SAMUEL SWARTWOUT, Esq.,
late Collector, &c., New York.

No. 5 a.

NEW YORK, *April 21, 1838.*

SIR: I have the honor to state, in reply to your letter of the 16th instant, that, although the balance in my hands appears to be very large, it will not be more than sufficient for the settlement of the outstanding claims upon me. I enclose a letter received yesterday from the district attorney,

showing my individual liability for the judgments obtained against me. I received notice from Mr. Lord yesterday that he would issue execution against my furniture, unless I paid the amount of the several judgments forthwith. I paid, of course. The next court will pass upon twice as large an amount.

The notices of protest served upon me for duties paid and passed to the credit of the Treasury, are estimated at between 200,000 and \$300,000, and the circuit court decided that the collector, being alone liable, ought not to pay the duties into the Treasury. In addition to these immense liabilities, the settlement of damages, when the parties have paid full duties on damaged goods, which cannot be adjusted by the present collector, must take a large sum, and cannot all be brought in under three months. I hope, therefore, that you will not consider the present balance in my hands at all unreasonable.

I am, &c.

SAMUEL SWARTWOUT.

HON. LEVI WOODBURY,
Secretary of the Treasury, Washington.

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No. 5 b.

U. S. DISTRICT ATTORNEY'S OFFICE,

New York, April 20, 1838.

SIR: I enclose a copy of a letter this day received by me from Mr. Lord, on the subject of certain suits against you. The recoveries in those suits are for duties paid by the plaintiffs on certain importations of unbleached lineus, which, at the present term of the circuit court, it was decided should have been admitted to entry free of duty. As you levied the duties under instructions of the Treasury Department, the Government must, of course, save you harmless.

A suit involving the same principle was tried at the last October term, and was the subject of a report by me to the honorable the Secretary of the Treasury, of the 22d of December, 1837.

I would advise you to pay the amounts stated in Mr. Lord's letter, on proper receipts being presented to you by the attorney for the defendants. Should there be any delay, Mr. Lord will feel obliged to issue executions against your property, to satisfy the judgments, which will not only embarrass you, but materially accumulate expense.

If you will inform me of your determination, I will communicate it to Mr. Lord.

I am, sir, &c.

WM. M. PRICE,
U. S. District Attorney.

SAMUEL SWARTWOUT, Esq.

Thomson, Austen, & Co. } Verdict - - - \$1,137 68
v. } - - - - - 06
Swartwout. } Costs - - - - - \$4 43
<u>\$1,222 17</u>

Charters	}	Verdict -	\$1,400 09	
v. Swartwout.		Costs -	87 71	\$1,487 86
Same	}	Verdict -	\$1,299 06	
v. Same.		Costs -	74 36	1,373 48
Same	}	Verdict -	\$1,403 64	
v. Same.		Costs -	74 36	<u>1,478 06</u>

- April 12.

SIR: Please to inform me when the recoveries above stated will probably be paid, and whether it is requisite for me to issue execution.

Your obedient servant,

D. LORD, JR.

MR. PRICE.

No. 6.

TREASURY DEPARTMENT, *April 18, 1838.*

SIR: Accompanying my letter of yesterday, urging an early adjustment of the accounts of Samuel Swartwout, Esq., late collector of New York, I transmitted a copy of a letter from him, stating his reasons for retaining in his hands the large balance of public moneys mentioned. One reason he declared to be, with the view to await "the decision of sundry suits at law, brought against me [him] to recover duties wrongfully exacted, as is alleged, and which are now pending in the courts."

To expedite matters in this case, I will thank you to call upon the Solicitor of the Treasury, to obtain from the district attorney in New York a list of the suits now pending against Mr. Swartwout, as late collector, together with the amount of money involved in each, and the probable termination of them.

I am, &c.

L. WOODBURY,
Secretary of the Treasury.

JAMES N. BARKER, Esq.,
Comptroller of the Treasury.

No. 7.

OFFICE OF THE SOLICITOR OF THE TREASURY,

April 27, 1838.

SIR: I have had the honor to receive the letter of the Secretary of the Treasury to you, dated the 18th instant and referred by you to this office. I transmitted a copy of it to the attorney of the United States for the

southern district of New York, and have received a reply, dated 25th instant, of which I send a copy herewith.

On receiving the further report to which Mr. Price refers, it shall be communicated to you.

Very respectfully, yours, &c.

H. D. GILPIN,
Solicitor of the Treasury.

To J. N. BARKER, Esq.,
Comptroller of the Treasury.

No. 8.

UNITED STATES DISTRICT ATTORNEY'S OFFICE,

New York, April 25, 1838.

SIR: I have the honor to acknowledge the receipt of your letter of the 19th instant, enclosing a copy of a letter addressed by the Secretary of the Treasury to James N. Barker, Esq., Comptroller, and by the latter gentleman communicated to your office, calling for a statement of suits now pending in this district against Samuel Swartwout, Esq., late collector of the port of New York, to recover duties levied by him, which are alleged to have been wrongfully exacted, together "with the amount of money in each case, and the probable termination of them."

By reference to my register, I find that there are at present but two suits *pending, undecided*. One brought by Robert Deidericks, to recover the value of a package of goods sent to the public store for examination, and there lost or mislaid. In this case the damages are laid at \$2,000, though the recovery will not probably exceed half that sum. The plaintiff will certainly prevail.

In the other suit, Lee, Savage, & Co. are plaintiffs, who claim to recover \$158 80, being an excess of duties charged at 25 per cent. *ad valorem*, on a case of silk gloves, which they contend are free of duty.

At the term of the United States circuit court, commencing on the first Monday of the present month, four judgments were recovered against Mr. Swartwout: three by John Charters, Alexander Charters, and Samuel M. Charters, and one by Aaron Thomson, John H. Austen, and Thomas Cochran; in the aggregate amounting to \$5,561 63, yet unsatisfied; being for an excess of duties charged on certain linens, which were reported by the appraisers as having been died or colored, but were, on the trials, proved to have been known in commerce as unbleached linens.

I have in my possession 115 protests served on the late collector by various merchants in this city, against the payment of duties, giving him notice that they intend to commence suits, to recover back the amount of duties thus paid. Not having sufficient data, I am unable to ascertain the amount of duties involved in those protests; nor can I anticipate with certainty what will be the result of suits that may be brought, of which the importers have given notice.

The protests to which I have referred present a great variety of questions, all relating to excess of duties; many claiming as high a return as 50 per cent.; others a return of but small per centage; and others, again, a reduction of duties in various amounts. On an examination of the in-

voices and appraisements at the custom-house, in reference to the questions presented by the protests, the amount of each claim can be readily ascertained. I will apply to the present collector for such statement, and transmit it to you upon my receipt thereof. It will, however, require several days to prepare such a document.

By the protests it appears that there are 660 packages of linens, blankets, silk, hosiery, worsted, and other articles, on which a return of duty is claimed.

As the questions involved in many of the protests have been adjudicated, (as, for instance, the worsted, linens, and silks,) the importers will of course pursue their claims without much delay.

I am, &c.

WM. M. PRICE,
U. S. District Attorney.

To HENRY D. GILPIN, Esq.,
Solicitor of the Treasury, Washington.

No. 9.

TREASURY DEPARTMENT,
April 16, 1838.

SIR: You will perceive, by the enclosed copy of a letter addressed to the Department by Samuel Swartwout, Esq., late collector of the district of New York, under date of the 13th instant, that he has in his hands a balance of public money amounting to \$201,096 40, which he holds until his accounts shall have been adjusted.

I will thank you, therefore, to take all proper steps to have his accounts adjusted and settled at as early a period as may be practicable, and to have the balance not in dispute, or to cover what is in dispute, soon ascertained and paid over.

I am, &c.

L. WOODBURY,
Secretary of the Treasury.

JAMES N. BARKER, Esq.,
Comptroller of the Treasury.

No. 10.

TREASURY DEPARTMENT,
November 5, 1838.

SIR: In addition to the facts and letter I submitted to you yesterday, bearing on the supposed defalcation of the former collector of New York, I enclose another letter and memorandum from the present collector, received last evening. This strengthens the opinion before expressed, that you had better make a journey forthwith to New York, in order to ascertain on the spot, as far as possible, the extent of the default, and the best mode of securing the United States against loss.

If you should find that any mistake exists, and that he holds no more than is necessary to cover his liabilities for suits and protests on public account, it may not be necessary to do any thing except to make what he holds for that purpose secure, so that it may be applied to no other purpose. This can be done by an agreement with the bank where it is deposited, not to pay it over except to the Treasurer, or to others by his assent, for return duties, &c.

But if there is a real defalcation, I wish the most prompt and prudent steps taken to secure the Government. For this object you could carry with you a transcript of his account as it now stands, a distress warrant, and a copy of the bond.

When you arrive, either the distress, or a suit on the account as well as the bond, could be resorted to, as the facts may appear to justify.

You could take a proper clerk with you from the Auditor's or Comptroller's, with the proper papers in this case, in order to see when the default arose, how, and to what extent it has actually proceeded. On all the points I wish for a thorough investigation and report, as well as on the regulation that can be adopted now, or the law that may be necessary hereafter, in like cases.

If, in consulting with the proper accounting officers, you think it more useful to have the Comptroller go to New York, this letter can be referred by you to him, and he proceed with all the necessary papers, and with suitable instructions from you to the district attorney; or you might both go, if found to be useful.

Respectfully, yours,

LEVI WOODBURY,
Secretary of the Treasury.

HENRY D. GILPIN, Esq.,
Solicitor of the Treasury.

Copy of Hoyt's memorandum.

\$13,682 75.

Deferred bond account, - - - - -	\$646,254 83
Cash retained, - - - - -	201,096 40
Cash retained, - - - - -	80,769 53
Overdrawn emoluments, - - - - -	60,291 42
Retained forfeitures, - - - - -	39,823 12
Retained amount of warrants, - - - - -	39,240 05
	<hr/>
	1,067,475 35
Deposite account balance, - - - - -	164,010 60
Tonnage balance, - - - - -	1,783 24
Error account balance, - - - - -	166 44
	<hr/>
	\$1,233,435 63
	<hr/>

No. 11.

TREASURY DEPARTMENT,

November 15, 1838.

SIR: I have received your two reports, in part concerning the default of Mr. Swartwout, the former collector of New York.

I trust that you will persevere in scrutiny, till all the facts are accurately ascertained and reported on; and that you and the Comptroller will, in the end, present your views, as heretofore desired, on the new regulations or new laws which may be proper to check and prevent such defaults hereafter.

Until Congress adopt a system of occasional and strict examinations by the naval officers, the district attorneys, or some other agents, into the condition of the collectors' accounts, bonds, money, &c., no adequate security against frauds and false returns appears to me to exist. Hence I recommended such a provision in 1837.

In the mean time, as some additional check, I think the Comptroller might require an inspection of those matters, monthly, by the naval officers at the large ports, so far as to enable him to certify whether the weekly reports made at those ports are probably correct. This would be some guard, though not an adequate or perfect one. In respect to the recovery of what is due from the former collector, I would suggest that he had formerly stock in the canal company, and it is said a large amount of Texian scrip; he may also bring home with him from abroad money or effects raised on that and other property, which, by watchfulness and promptitude of the marshal on his first arrival, may be secured.

I throw out these hints, as they relate to all which has occurred to me likely to aid the public in getting indemnity, beyond what has been said by yourself. On the one hand, too great caution cannot be used to see that the default really exists to the extent of the indemnity claimed: nor, on the other, too great vigilance, firmness, and perseverance in procuring the indemnity for what is clearly ascertained to be due.

Respectfully, yours,

LEVI WOODBURY,

Secretary of the Treasury.

HENRY D. GILPIN, Esq.,

Solicitor of the Treasury, New York city.

Reports of the First Comptroller and Solicitor of the Treasury relative to the defalcation of Samuel Swartwout, late collector of customs at New York.

No. 12.

NEW YORK, November 8, 1838.

SIR: On the receipt of your letter to the Solicitor of the Treasury, of the 5th instant, we conferred together on the course most expedient to be taken in regard to the defalcation of Mr. Swartwout, the late collector at New York.

It appeared that the last settlement of his accounts at the Treasury was up the 31st December last, and that, although he was called upon by the First Auditor, and notice subsequently given to his sureties by the Comptroller, his accounts and vouchers from that time till the 28th of March, when his term of office expired, had never been furnished. The stated balance against him on the 31st December, 1837, was \$9,678,984 56; this, however was known to include all the uncollected bonds not due, bonds in suit, and various items to which he would be entitled to a credit on a final adjustment. This made it necessary, as the accounts and vouchers were not furnished, that immediate steps should be taken to ascertain the sum really due as accurately as possible. With this object, we requested Mr. Underwood, who has been charged with the examination, in the office of the First Auditor, of the accounts of Mr. Swartwout, to proceed at once to New York, and from the documents at the custom-house obtain the necessary information for stating the account at the Treasury, and ascertaining the true balance for which Mr. Swartwout is liable. He has accordingly done so.

We arrived here ourselves yesterday, and found that Mr. Underwood had been industriously engaged in the necessary examinations. The result has been, so far, to ascertain that the defalcation exceeds \$1,200,000. He will continue his labors until he has every fact necessary for making a true account, when he will proceed at once to Washington, and have it duly stated and passed by the accounting officers; which is a necessary step, preliminary to further proceedings. We expect Mr. Underwood will leave here this afternoon.

We have every reason to believe that the security in Mr. Swartwout's official bond is fully sufficient for its amount.

The examination requisite to ascertain the manner in which the money was abstracted, and the details of the defalcation which has been going on for seven or eight years, will require some days. All that we know in regard to it at present, is derived from a voluntary communication made to us last evening by Mr. Henry Ogden, the cashier of the custom-house during Mr. Swartwout's term.

Having been informed that the large defalcation was known to the public officers, and that we had come to New York for the purpose of investigating it, he called on us, and at once, in the presence of Mr. Price, the district attorney, who was with us, entered frankly into a conversation on the subject. He commenced by saying that the circumstances of the case had troubled him exceedingly for some time, and that he had strongly urged Mr. Swartwout not to leave the United States in August last; that he had told him it was scarcely possible the defalcation could remain much longer concealed, especially since the accounts for the last quarter had been called for and not furnished; that he advised him, instead of going to Europe, to go at once to Washington, submit a statement of the whole matter to the Secretary of the Treasury, surrender his property, and make the best arrangement he could; that Mr. Swartwout told him in reply, he was confident of being able to raise money in England, by which he could pay his whole debt to the United States as soon as he returned; and he did not think the business would be known before that time.

In reply to our inquiry as to the time when the abstraction of the public money commenced, he stated that it was about nine months after Mr. Swartwout was appointed collector. He afterwards said he supposed

it might have been a year after—that is, in 1830; that, as the amount of defalcation increased, he frequently spoke to Mr. Swartwout on the subject; and that about four years since it had become so large that he told Mr. Swartwout that unless measures were taken to reduce it, he could not consent to continue in the situation he held. Mr. Swartwout was, however, confident that the operations in which he was engaged would be so profitable as to make it easy for him to pay off the whole deficiency. This mode of treating the subject Mr. Swartwout continued to persist in to the last, always expressing his belief that he could set matters right.

In reply to our inquiry as to the mode in which the affair had been conducted, and the amount, Mr. Ogden stated that Mr. Phillips, the assistant cashier, was more fully acquainted with the particulars than himself, but that it commenced by Mr. Swartwout not passing to the credit of the Treasurer the whole sums received; that the bonds, being placed in bank, were there collected and passed to the credit of Mr. Swartwout himself; and that the weekly transfers to the Treasurer by Mr. Swartwout were usually made on Monday, but did not include the moneys received later than Saturday morning at 10 o'clock; by which means the receipts on bonds due on Saturday and Sunday were embraced in the succeeding week; and thus that amount, which often was \$100,000 or \$200,000, could be kept and used by him: the receipts of the two last days of each week enabling him to make up the previous deficiency, so as to transfer the requisite sum to the Treasurer. The next mode adopted by Mr. Swartwout was, the use of the fund deposited to meet unliquidated duties, which was a large one, amounting frequently to \$150,000 or \$200,000; and was entirely under his control, the deposits being made to Mr. Swartwout's own credit, and subject to his check. To these he added the use of the moneys paid to him on account of the share of the United States in penalties and forfeitures; and he also overdraw the account for fees and emoluments payable to him for himself and the officers of the customs. These were, Mr. Ogden stated, in his opinion, the sources from which Mr. Swartwout retained the moneys, and the mode by which he was able to keep his transfer to the Treasurer apparently correct; but about the years 1836 and 1837, the deficiency had amounted so high that it became necessary, in order to prevent its detection, to use the bonds which were deposited with him for collection; a large amount of them was withdrawn from the usual course, and the amount collected by Mr. Swartwout. From this arises the principal deficiency in the bond account.

In regard to the amount of defalcation, Mr. Ogden stated that in one of his conversations with Mr. Swartwout last summer, he (Mr. Ogden) told him that it could not be less than \$900,000, but Mr. Swartwout said he did not think it exceeded \$600,000.

In reply to our inquiry as to what had become of the money, Mr. Ogden said that he was totally at a loss to conceive how such a sum could have been exhausted; that Mr. Swartwout had been a large speculator in stocks for several years, and that he had known his operations in them to amount to some hundred shares a day; that he had been a loser for a large sum by the failure of the Josephs, to whom he knew of his actually loaning \$25,000 a day or two before their failure; that he had made immense purchases of lands in Texas; and that he also had heavy interests in the Cumberland coal-lands. It did not appear, however, that Mr. Og-

den could account for an expenditure so large as the ascertained defalcation.

In reply to our inquiry as to Mr. Swartwout's property, Mr. Ogden stated his inability to give a particular account of it. He said that the funds in bank, known to him, did not exceed \$29,000; that there was a house in this city; land at Hoboken, on which there was an encumbrance of about \$50,000, but which he thought worth \$100,000 more; that there was, besides, some land in Illinois, the Cumberland property, and the property in Texas.

Mr. Ogden then stated that he had a full power of attorney from Mr. Swartwout, under which he was desirous to act, as, under the circumstances of the case, he thought his duty required, and Mr. Swartwout himself could not object to. He stated that probably Mr. Swartwout would return in the steam-ship expected next week; that he had written urging him to do so, especially on his being apprized that the sureties had received notice from the Comptroller that the accounts had not been rendered; that, although he had no direct assurance of his intention to return, he thought it most probable he would do so. He assured us that, in the mean time, no measures should be taken under his power of attorney to interfere with the claims of the United States; and he finally agreed to transfer to them, under that instrument, the property of Mr. Swartwout, and offered to meet us on the following day for that purpose, at the office of the district attorney.

Very respectfully, yours,

J. N. BARKER,
H. D. GILPIN.

HON. LEVI WOODBURY,
Secretary of the Treasury.

No. 13.

NEW YORK, *November 10, 1838.*

SIR: Since the joint report of the Comptroller and myself, on the 8th instant, the investigations into the defalcation of Mr. Swartwout, and the steps which seemed expedient in relation to it, have been continued without intermission. They have proved very laborious, and in no degree tended to lessen the amount of the deficiency, or change the character of the transaction.

All the abstracts, vouchers, and other documents, relating to the collector's account for the first quarter of 1838, (being the last of Mr. Swartwout's term,) which had never been furnished, have been now transmitted to the First Auditor. These documents, however, want the signature of Mr. Swartwout, though prepared by the officer who transacted that branch of his official business. The cause of their being thus incomplete appears to have been the desire of Mr. Swartwout that they should not be furnished to the accounting officers until his return from abroad. By that time, according to the statements of Mr. Ogden, he hoped to be able to make arrangements for the settlement of the whole defalcation. The want of them, however, delayed the present collector in the completion of his own accounts, as it was necessary to include therein an accurate

statement of the balances in cash and uncollected bonds, handed over by Mr. Swartwout, and that the same should agree with the final accounts of the latter, as rendered to the Treasury Department. The urgent demand for this, made by the present collector upon the officer having charge of these accounts, and the difficulty of obtaining it, first led to the suspicions communicated by him to the Department, which were rendered more certain by the subsequent examinations he immediately instituted.

Mr. Underwood completed, on Thursday evening, the examination of the books and documents at the custom-house, so far as to enable him, with the addition of the information already possessed at the Treasury, to state the account of Mr. Swartwout so as to exhibit truly the amount due to the United States. He then proceeded to Washington for the purpose of having the account finally adjusted and passed by the accounting officers, as the act of Congress requires, and expected to return it to me, at this place, duly certified, by the 12th instant. When it is received, we shall be able to adopt the summary proceedings by distress warrant, authorized by the act of May 15, 1820, should the interests of the United States make that course most advisable.

It appeared proper, however, without waiting for this, to take whatever measures were possible for the immediate security of the United States. On examining the letter of attorney from Mr. Swartwout to Mr. Ogden, I found that it conferred on the latter the fullest agency. He was entirely impressed with the propriety of adopting under it such measures for the security of the United States as were in his power. He has paid over to me the sum of \$30,000 in cash, being the deposit in bank referred to in the last report. This sum I have placed to the credit of the Treasurer of the United States, on special deposit, in the Bank of America; and herewith enclose you duplicate receipts of the cashier therefor. Mr. Ogden has also executed, as the attorney of Mr. Swartwout, three mortgages of all his property in the States of New York, New Jersey, and Maryland. The specific portions of property belonging to Mr. Swartwout in those States were not all known to Mr. Ogden, but they are described as fully as his information permitted; and the mortgages embrace, generally, all Mr. Swartwout's estate. Neither Mr. Price nor myself have been able to learn that there is any other property, real or personal, unless it be the household furniture. The mortgages have been placed for record in the register's office of this city, and of Bergen county, New Jersey; and I have forwarded that embracing the property in Maryland, to the district attorney there, with a request to have it recorded in the proper office without delay. These mortgages include the house and lots in this city; the large and valuable meadow property at Hoboken; and the interest in the coal-lands at Cumberland. As to their value, I have no means of forming an opinion, but it is rated by Mr. Ogden at a very large amount.

The investigation into the details of this defalcation is necessarily very difficult and tedious. Eight or nine years have elapsed since it commenced. The books and accounts through which it is to be traced are numerous, as it was carried on through the various periods when the public moneys were collected and kept in the branch bank of the United States, the selected deposit banks, and by the collector himself. The different classes of revenue received, which, as was stated in our last report, were successively resorted to at different periods, multiply the researches

into the general accounts, which are of vast complexity and amount; and the false statements and other entries in regard to these transactions, made with a view to give the appearance of correctness to the official returns, and prevent discovery, increase the present difficulty. From Mr. Phillips, the assistant cashier during Mr. Swartwout's official term, we received a verbal statement, confirming that previously made to us by Mr. Ogden; and, in a written communication, he has given a general view of the course of proceeding, to which he has offered to add such a particular account of the details of the transactions as he can gather from the books and accounts. When Mr. Underwood returns here, I hope that his knowledge of such accounts and his great industry and accuracy may enable him to trace out the whole of this complicated proceeding, step by step, from the beginning to the close.

I will forward to you, as soon as they can be prepared, copies of the written statements of Mr. Ogden and Mr. Phillips; of the letter of attorney of Mr. Swartwout to Mr. Ogden; and of the three mortgages of Mr. Swartwout's property.

Very respectfully, yours,

H. D. GILPIN.

HON. LEVI WOODBURY,
Secretary of the Treasury.

No. 14.

NEW YORK, November 13, 1838.

SIR: Yesterday I received a duly certified transcript of the account of Mr. Swartwout, as finally stated by the accounting officers, showing a balance due from him, as late collector of the revenue for the port of New York, of \$1,344,119 65.

In pursuance of the provisions of the act of 15th May, 1820, I forthwith issued a warrant of distress against the said Samuel Swartwout, and Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenboss, the sureties in the official bond of Mr. Swartwout, which was forwarded from the office of the First Comptroller of the Treasury. The warrant of distress, with a copy of the account, was delivered to the marshal, and he proceeded without delay to make a levy on the estate of Mr. Swartwout and his sureties in this district.

In order to perfect the lien in the manner the act requires, the marshal has already caused the levies he has made, with the dates, to be recorded in the office of the clerk of the district court for this district, and will continue so to do as additional property may be ascertained.

Although the parties are resident in this district, yet as the act of Congress contemplates the issue of different warrants where the estate intended to be taken and sold is situate in different districts, I have issued one to the marshal of Maryland, and another to the marshal of New Jersey, and I have directed the most rigid scrutiny to ascertain the property that can be levied on. The only account of any in either State that I have been able to obtain is that embraced in the two mortgages to the United States, referred to in my last report; but it is supposed there may be other property or interests in some companies, incorporated or unincorporated. At all events, a more full description of that and all other will be obtained

and embraced in the return and record of the levy, so as to make the security of the United States more complete than under the mortgage.

Under the distress warrant here, the marshal is causing the most careful search to be made, for the purpose of discovering whether there are any moneys or stocks belonging to Mr. Swartwout of which we have not been heretofore informed. So far, it does not appear that there are; and the general impression seems to be, that he is not possessed of any such property. It is among the most remarkable circumstances in this case, that so little should, apparently, remain out of such a vast amount of money.

The return of Mr. Swartwout by the steam-ship is still looked for. She has not yet arrived, but is hourly expected.

In my last report I stated to you the circumstances which rendered it a work of extreme difficulty and delay to trace the details of this long-continued defalcation. Since the return of Mr. Underwood yesterday, and his ability (now that the statement of the account is completed) to devote his attention exclusively to this branch of the case, considerable progress has been made. The general system by which the money was abstracted, and the deficiency concealed, has been already stated to you, as derived from the information of Mr. Ogden and Mr. Phillips, confirmed by the examinations of the Comptroller and myself. I now, however, feel satisfied that we shall be able to trace out the whole proceedings, so as to show exactly the times, amounts, and modes, in which the various sums of money were respectively taken.

Very respectfully, yours,

H. D. GILPIN.

HON. LEVI WOODBURY, *Secretary of the Treasury.*

No. 15.

NEW YORK, *November 15, 1838.*

SIR: We have completed, with the aid of Mr. Underwood, the examination of the records of the custom-house at this place. From them, with the information derived from Mr. Phillips, the assistant cashier, we have ascertained, as we believe correctly, the sums withdrawn by Mr. Swartwout from the public moneys under his charge, during each successive quarter of his official term, and never replaced. A summary statement, exhibiting this in detail, has been drawn out by Mr. Underwood, and is among the documents transmitted to you herewith.

The amount, as settled at the Treasury on the 10th instant, exhibits a balance due from Mr. Swartwout, exclusive of interest, of \$1,344,119 65. It is supposed that a further adjustment of his accounts, and the production of the formal and necessary vouchers for sums for which he may be entitled to credit, will authorize a further allowance of \$148,413 96. This will make the sum with which he is chargeable \$1,225,705 69, exclusive of interest. This is the amount that he appears to have withdrawn and never replaced.

According to the statements of Mr. Ogden and Mr. Phillips, heretofore mentioned to you, and subsequently confirmed by them in writing as well as verbally, the use of the public money commenced as early as the close of 1829, or the beginning of 1830; the practice being to transfer at the commencement of the week, to the Treasurer of the United States, no more than the amount received previous to Saturday morning; and thus to replace successively from the subsequent receipts the sums withdrawn, so

that the deficiency might not appear. Though the sums thus replaced, after they were taken, can form no part of the balance now charged against Mr. Swartwout, which consists only of sums never returned, yet we endeavored to obtain from Mr. Phillips the items of this sort from the commencement. We were unable to do so. The original check-book of Mr. Swartwout from June, 1830, to December, 1831, through which, perhaps, they might have been traced, was not, after diligent search, to be found; and although Mr. Phillips commenced, as he stated, in the year 1834, when the deficit began to be large, to make a memorandum by which he can now designate the sums withdrawn, subsequent to that period, by Mr. Swartwout, from the cash fund for his own use, yet he declared his inability to do so any earlier. The evidence, therefore, in regard to the moneys that were withdrawn and replaced, is found in the verbal communications made to us by Mr. Ogden and Mr. Phillips, which were given in our previous reports to you, and in their letters and written statements, of which copies will be found among the documents transmitted to you herewith.

We have ascertained that the sum of \$1,225,705 69, taken by Mr. Swartwout and not replaced, increased gradually, from the first quarter of 1830, to the end of the first quarter of 1838, when his official term expired, and that it was drawn from various funds.

The deficit of Mr. Swartwout, at the end of each successive year, was as follows:

On the 31st December, 1830	-	-	-	-	\$622 34
On the 31st December, 1831	-	-	-	-	1,168 87
On the 31st December, 1832	-	-	-	-	30,801 33
On the 31st December, 1833	-	-	-	-	35,298 54
On the 31st December, 1834	-	-	-	-	50,370 04
On the 31st December, 1835	-	-	-	-	137,061 69
On the 31st December, 1836	-	-	-	-	336,718 69
On the 31st December, 1837	-	-	-	-	1,016,955 32
On the 28th March, 1838	-	-	-	-	1,225,705 69

The "*tonnage duty*" is the first fund in which the deficit exists. It amounts in the aggregate to \$2,271 39. Of this, there occurred in the year 1830, \$622 34; in the year 1831, \$546 33; in the year 1833, \$823 17; in the year 1835, \$279 35. None of these sums are found to be debited in the cash account of Mr. Swartwout. In the year 1836, however, there is a debit to that account of \$488 15, for correction of errors, leaving the whole amount of tonnage duty received and unaccounted for \$1,783 24. It may be that this deficit has arisen from errors which have crept into the account during the five years through which it extends. The amount is so small as to give color to this supposition.

The "*forfeitures and penalties*" belonging to the United States constitute the second fund in which there is a deficit. It amounts in the aggregate to \$39,823 12.

Of this, there occurred—

In the year 1832, the sum of	-	-	-	-	\$29,632 46
In the year 1833, the sum of	-	-	-	-	3,674 04
In the year 1834, the sum of	-	-	-	-	1,173 09
In the year 1835, the sum of	-	-	-	-	5,343 53

\$39,823 12

By the provisions of the 89th section of the act of 2d March, 1799, the collector is to receive from the court all sums received on account of fines, penalties, and forfeitures, for a breach of the revenue laws, and he is to account for them quarterly to the Treasury. The sum above stated belonged to the United States, as their portion of various penalties and forfeitures, and was received by Mr. Swartwout under the above provision. It was not, however, debited in his own cash account; and though admitted in his accounts rendered to the Treasury, it has never been paid over.

Three *Treasury warrants*, amounting in the aggregate to \$39,240 05, were received by Mr. Swartwout during the years 1834 and 1835. They were for the following sums, respectively :

1834, August 23, No. 9677	-	-	-	-	\$7,637 21
1835, May 2, No. 837	-	-	-	-	21,895 15
1835, June 22, No. 993	-	-	-	-	9,707 69
					\$39,240 05

Mr. Swartwout received these warrants under the authority of the 2d section of the act of 27th June, 1834, to make up an alleged deficiency in the fees and emoluments of his office to meet the compensation due to his clerks. Their receipt appears by his books, but the proceeds have never been debited in his cash account, and their whole amount still remains entirely unaccounted for.

Cash was withdrawn for the alleged purpose of paying the *expenses of the office*, beyond the actual amount of these expenses, as exhibited by Mr. Swartwout's own accounts and vouchers. The aggregate of this excess is \$60,291 42. The application of this fund commenced in the third quarter of 1835, and extended down to the last quarter of his official term. It is thus distributed through the several years :

In 1835 the excess of cash withdrawn was	-	-	-	-	\$6,368 25
In 1836 it was	-	-	-	-	30,788 29
In 1837 it was	-	-	-	-	23,134 88
					\$60,291 42

A single item, under the name of "*cash retained for refunding merchants*," appears in the first quarter of 1836. It amounts to \$80,769 53. The explanation given of this item by the auditor of the custom-house is, that there were various importers who were entitled to the extension afforded by the act of Congress to those who had suffered by the great fire in the winter of 1835-6, but who had actually paid their bonds. This sum Mr. Swartwout withdrew from the cash fund, in order, as was alleged, to refund to these importers the amount of their bonds so paid, and to give them the benefits of the extension. It never was, however, applied to that purpose, or restored to the debit of cash. It still remains unaccounted for.

It will thus be seen that the sums withdrawn from these five funds, viz : tonnage duties, forfeitures, Treasury warrants, office expenses, and cash to be refunded to merchants, amounted altogether to \$221,907 36. All these were funds that ought, immediately on their receipt, to have been placed in the Treasury of the United States, or appropriated to the specific purposes for which they came into the collector's hands.

The next fund in which we trace the deficit is much larger in amount than either of the preceding : it consists of cash received by the collector, but which, according to the usage of the custom-house, that officer has been in the habit of retaining in his own hands under the designation of "protests" and "deposits for unascertained duties," instead of paying it into the Treasury. The former consists of sums supposed to be necessary to pay any amount of damages that may be recovered after suit, by an importer, from the collector, on account of his having charged a rate of duty higher than that which is authorized by law, and where, at the time of paying the duty, the importer has filed with the collector a "protest" against the duty charged. The latter consists of sums deposited by the importer at the time of making his entry, in cases where the necessary calculations and examinations to ascertain the exact amount of duty require considerable time ; and the deposit remains in the hands of the collector until it is so ascertained, when the proper amount of duty is paid by him into the Treasury, and the balance returned to the importer. It is evident that these funds must, from their nature, constantly leave in the hands of the collector a very large sum, the amount received or retained by him always supplying whatever may be withdrawn to meet the necessary payments either of protests or ascertained duties.

When Mr. Swartwout's term expired, on the 28th March, 1838, it appears, by his own account, that he was chargeable with \$201,096 40 of cash retained to meet "protests," and with \$164,010 60 of cash "deposited with him to meet unascertained duties." The only portion of this which he paid over to his successor was \$8,229 94 to meet "protests;" leaving the amount of that fund retained by him, \$192,866 46. In the "deposits to meet unascertained duties," Mr. Underwood notes a small error of \$166 44, making it, in fact, \$164,177 04, and thus exhibiting the whole amount of cash retained out of these two funds of "protests" and "deposits" \$357,043 50. None of this is now to be found in any bank deposite to the credit of the late collector, nor has any provision been made for it. The whole appears to have been appropriated by him, from time to time, to his private use. We endeavored to ascertain exactly the amounts of cash which had been successively withdrawn, so as to make up the whole of these funds. Mr. Phillips, the assistant cashier, who kept the check-books, from which only this can be traced, has given us a statement of such of the sums thus drawn out by Mr. Swartwout for his private use as he was able to obtain from the old check-books in the office and his own memorandums. It embraces only the interval between November, 1834, and June, 1837, and amounts in the aggregate to \$193,602 20. Of this sum, the cash noted by Mr. Phillips as being withdrawn, was—

In the year 1834,	-	-	-	-	\$6,261 20
" 1835,	-	-	-	-	43,700 00
" 1836,	-	-	-	-	97,841 00
" 1837,	-	-	-	-	45,800 00
					\$193,602 20

In the earlier period of these transactions, (that is, from 1829 until the close of 1834,) Mr. Phillips was not in the habit of noting the checks thus used by Mr. Swartwout, and he states that, from this circumstance, and from the loss of the check-book of 1830 and 1831, (to which we have ad-

verted,) he is unable to trace out the particular items which constitute the residue of the cash thus withdrawn. The statement of Mr. Phillips, giving the amount of each check so drawn, will be found among the documents transmitted to you herewith.

It may be proper here to add a remark in regard to the fund alleged to be retained to meet "protests." No such fund, as we have observed, exists in fact; it has been entirely used and absorbed. But, in addition to this, we were informed by the present collector that such is the situation in which the papers and documents connected with this business have been left, that it is quite impossible for him to present any thing like an estimate of the sum that may be required to meet the protests, should any damages be ultimately recovered. On an application from the Treasury Department to the district attorney, made some time since, he gave the same reply, accompanied with the fact that the whole amount of packages of goods on which the duties had been protested, and which then formed the subject of suit, was but six hundred and sixty.

It is also proper to refer to the payment made by Mr. Ogden, of \$30,000, to the Solicitor of the Treasury, as being a deduction to be made from the amount due from Mr. Swartwout. It was not, however, a sum standing in the name of the latter as collector, or forming any portion of either of these funds; it was money in the possession of Mr. Ogden, but admitted by him to have been received from Mr. Swartwout, and which he voluntarily paid over to the United States.

The remaining fund, the deficiency in which makes up the whole debt of Mr. Swartwout, is the *bond account*. By Mr. Swartwout's returns to the Treasury Department, it appears that when his term of office expired he was chargeable with \$8,994,666 59 of bonds for duties not paid into the Treasury. Of these, he transferred to his successor, the present collector, \$6,045,386 13, constituting the portion of these bonds not yet due, or unpaid. He also accounted for a further portion, amounting to \$2,302,525 63, as having been sent to the district attorney for suit. This leaves the sum of \$646,754 83, being the aggregate of the deficit in Mr. Swartwout's bond account. On examination, we ascertained that of this aggregate the amounts that became due were as follows:

In the year 1837, the sum of	-	-	-	-	\$611,299 93
And in the first quarter of 1838	-	-	-	-	2,504 28
Making together	-	-	-	-	613,804 21
Of the remaining sum of	-	-	-	-	32,950 62

which is necessary to make up the - - - \$646,754 83 we were unable to ascertain the particulars. It may consist of bonds not accounted for at earlier periods; and though it may ultimately be traced out, this cannot be done without a thorough examination of the bond account, from the commencement of Mr. Swartwout's term.

It will be seen that this deficit in the bond account first occurs in the year 1837. Shortly after its commencement, Mr. Phillips, the assistant cashier, kept a list for his own satisfaction (as he stated) of a large number of these bonds, which had been paid, and the money received by Mr. Swartwout. It amounts altogether to \$597,331 63. When the bond account came to be finally adjusted, in the summer of 1838, by Mr. Fleming, the auditor of the custom-house during the latter part of Mr. Swart-

wout's term, he received from Mr. Phillips the original list thus made out and kept, and found it to agree, as far as it went, with the deficiency in the bonds which he had ascertained himself, and to which he had called Mr. Swartwout's attention. It fell short, however, of the whole amount of the deficiency in the bond account of the year 1837, and the first quarter of 1838, by \$16,472 58 ; but the particulars of this latter sum Mr. Fleming obtained, so as to make the whole amount of the bond account chargeable to Mr. Swartwout during that period, \$613,804 21, as before stated. An explanatory communication of Mr. Fleming, relative to the bond account, together with the list made by Mr. Phillips, will be found among the documents transmitted to you.

It will thus be seen that the deficit of Mr. Swartwout exists in the following different funds :

Tonnage duties	-	-	-	-	-	\$1,783	24
Forfeitures	-	-	-	-	-	39,823	12
Treasury warrants	-	-	-	-	-	39,240	05
Office expenses	-	-	-	-	-	60,291	42
Cash to be refunded to merchants	-	-	-	-	-	80,769	53
Cash to meet "protests"	-	-	-	-	-	192,866	46
Cash deposited to meet unascertained duties	-	-	-	-	-	164,177	04
Bond account	-	-	-	-	-	646,754	83
						\$1,225,705	69

The length and laborious nature of this investigation, added to the steps which have been necessary to secure for the United States, as far as could be done, the property of Mr. Swartwout and his sureties, has left us but little opportunity to offer for your consideration any suggestions as to the best mode of preventing for the future similar defalcations. Such suggestions, too, must mainly depend upon the general plan that it may be deemed expedient to adopt, and will essentially vary, as that may be the formation of a new system for the collection and safe-keeping of the revenue derived from customs, or the mere substitution of certain changes in that which at present exists.

It will, however, be perceived at once, from the facts communicated, that the success which has attended the present defalcation, and its long concealment, may be attributed in a considerable degree to defects incident to the present system. These defects are, mainly, that the same officer (the collector) ascertains the sums due to the Government for duties, reports them himself to the Treasury, collects the money for them, reports the sums collected, and makes and reports all the expenditures charged upon them before they go into the Treasury ; that large sums of public money are retained for long periods by the collector, as funds under his exclusive control ; and that there are no inspections, regular or occasional, into the books and proceedings of the several custom-houses, now directed by law.

These defects readily suggest the following remedies :

1. That the system for the collection of revenue from customs should resemble that adopted in regard to the revenue from lands ; that the officer who ascertains the amount due to the Government, admits vessels to entry, and performs the various functions connected with those parts

of a collector's duty, should be distinct from, and independent of, the officer who receives and is accountable for the moneys accruing on those duties. Each making his separate reports, and held to a separate responsibility, would prove a complete check upon the other, and lead to an immediate detection of error, neglect, or defalcation.

2. That all sums of money should be paid into the Treasury; that no officer should be permitted to retain funds, under any pretext, or make payments, except on estimates previously made to the Treasury, or on accounts properly submitted and examined. There would be no difficulty in so arranging this plan as to give quite as much facility as exists at present in the payment of debentures, and all other charges now deducted from the accruing revenue, while it would obviate the disadvantages that are inseparable from the present mode.

3. That actual inspections by competent officers from the Treasury Department should be made from time to time, at every principal custom-house. Had such inspections been made at New York, this defalcation could have been easily detected before it had long existed, or reached any very considerable amount.

4. That the use of the public money by any officer intrusted with its collection, safe-keeping, or disbursement, should be made a criminal offence, severely punishable.

We are, very respectfully, yours,

H. D. GILPIN,
J. N. BARKER.

HON. LEVI WOODBURY, *Secretary of the Treasury.*

NEW YORK, *November 16, 1838.*

SIR: The steam-vessel arrived yesterday from England. Mr. Swartwout did not come, as was expected; but, in letters written to his friends in this city on the subject of his defalcation, he admits the existence of a large deficit. He declares its extent, however, to be far less in amount than had been stated; strongly expresses his belief of being able to pay the whole of it; and urges his friends to visit Washington and explain this, with his prospects of raising money in England, to the Treasury Department.

It appears from these letters that he was engaged in negotiations for selling the coal and iron land near Cumberland, or for raising a large sum of money thereon. No definite contract seems to have been made; but an agent was to be sent to the United States for the purpose of making examinations on behalf of the London capitalists, and, if his report proved satisfactory, Mr. Swartwout expected to complete an arrangement by which he would obtain a sum of money sufficient to pay the amount of the debt believed by him to be due to the United States.

Mr. Swartwout refers in his letters particularly to Mr. Howell and Mr. Young, as persons interested with him in this property. I saw and conversed with them after they had seen one of the letters referred to. The information I obtained was very indefinite, both as to the extent of Mr. Swartwout's interest, and the actual value of the property. It consists of a tract of about three thousand acres, called Mount Savage, or the Howell estate, in Allegany county, Maryland. Mr. Young, who is well ac-

quainted with iron-works, considers it extremely rich in iron and coal; and that if large works were erected upon it, and the Chesapeake and Ohio canal completed, a very profitable business might be carried on. No improvements of this nature have yet been made. Mr. Howell could not inform me of the actual sum paid for the property, but I understood that it did not exceed thirty or forty thousand dollars. Neither could I learn what portion of this sum, if any, had been advanced by Mr. Swartwout, or what his real interest in the property was. I was, indeed, left in uncertainty whether his interest was absolute or merely contingent. His own letters treat it very ambiguously; in one place calling it a fourth part, and in another a moiety. Mr. Howell, remarking on a suggestion in the letter referred to, that a sum of £100,000, which, it was expected, would be got within a year, might be appropriated to pay the debt to the United States, observed that this certainly could not be done, as the object in raising funds in London was to form a capital for the construction of works; that, at present, the property was unproductive; that the large value at which it was estimated depended on the erection of an establishment there, which could carry on the manufacture of iron to the full extent justified by the richness of the mineral productions; and that the funds to be raised must be first exclusively applied to these purposes.

Mr. Howell stated that the agent of the London capitalists was expected to sail for the United States on the 1st of November, and expressed his apprehension that the knowledge of Mr. Swartwout's defalcations, and the steps taken to secure his interest, and transfer it to the United States, might interfere with the agent's making a satisfactory report. I informed him that this could not justly be the case. The arrangement, as stated by Mr. Swartwout, depended on the fact as to the value of the property and the advantages it would offer for the investment of capital; and the erection of so large and expensive an establishment as that which was contemplated, the transfer of Mr. Swartwout's interest to the United States, and their substitution as owners of the land, could not interfere with this. I further stated that it would be desirable, on the arrival of the agent, that information should be given to the Treasury Department; and that there would be every disposition to co-operate with the other owners to obtain the best terms for the property, so far as might be authorized by law, and the interests of the United States justified.

Very respectfully, yours,

H. D. GILPIN,
Solicitor of the Treasury.

HON. LEVI WOODBURY,
Secretary of the Treasury.

Documents relative to the defalcation of Samuel Swartwout, late collector at New York, transmitted to the Secretary of the Treasury, and referred to in the reports of the Solicitor and First Comptroller of the Treasury.

1. Account of Samuel Swartwout adjusted at the Treasury, 31st December, 1837.
2. Account of Samuel Swartwout adjusted at the Treasury, 10th November, 1838.

3. Statement made by Mr. Underwood from the records of the custom-house at New York, and from the statement of the assistant cashier, so as to exhibit in each successive quarter the sums withdrawn from the public moneys during Samuel Swartwout's official term.

4. Statement recapitulating the amounts withdrawn from tonnage duties, forfeitures, office expenses, and other funds, by Samuel Swartwout.

5. Statement of Henry Ogden, cashier of the custom-house at New York, relative to the defalcation of Mr. Swartwout, dated 8th November, 1838.

6. Statement of Joshua Phillips, assistant cashier, on the same subject, dated 9th November, 1838.

7. Statement of J. Phillips as to the mode of transacting the bond and cash business at the custom-house in New York, dated 12th November, 1838.

8. Statement of J. A. Fleming, the auditor of the custom-house in New York, relative to the deficit in Samuel Swartwout's bond account, dated 16th November, 1838.

9. Statements of J. Phillips of the sums drawn by checks by Samuel Swartwout from the public moneys between the 20th November, 1834, and 23d June, 1837.

10. List kept by J. Phillips of bonds paid and the money received by Mr. Swartwout during the years 1837 and 1838.

11. Letter from J. A. Fleming, dated 17th November, enclosing a recapitulation of the amount of bonds exhibited in J. Phillips's list.

12. Recapitulation of amount of bonds noted by J. Phillips.

13. Letter of attorney from Samuel Swartwout to Henry Ogden, dated 4th August, 1838.

14. Mortgage from Samuel Swartwout, by his attorney, Henry Ogden, to the United States, of property in New York, dated 10th November, 1838.

15. Mortgage from the same, of property in New Jersey, dated 10th November, 1838.

16. Mortgage from the same, of property in Maryland, dated 10th November, 1838.

17. Letter from Solicitor of Treasury to district attorney of Maryland, enclosing mortgage, dated 10th November, 1838.

18. Distress warrant issued by Solicitor of the Treasury in the case of Samuel Swartwout, dated 12th November, 1838.

19. Letter from Solicitor of the Treasury to the district attorney of New York, enclosing distress warrant, dated 12th November, 1838.

20. Letter from Solicitor of Treasury to district attorney of New Jersey, enclosing distress warrant, dated 13th November, 1838.

21. Letter from Solicitor of Treasury to district attorney of Maryland, enclosing distress warrant, dated 13th November, 1838.

22. Letter from Solicitor of Treasury to district attorney of New York, relative to levy on property of Samuel Swartwout and his sureties, dated 14th November, 1838.

23. Letter from Solicitor of Treasury to district attorney of Maryland, relative to interest of Samuel Swartwout in incorporated companies in Maryland, dated 15th November, 1838.

24. Letter from Solicitor of Treasury to district attorney of Maryland, relative to real estate of Samuel Swartwout, near Cumberland.

(No. 1.)

No. 554.

TREASURY DEPARTMENT,
First Auditor's Office, May 26, 1838.

I have examined and adjusted the accounts of Samuel Swartwout, late collector of the customs for the district of New York, in the State of New York, commencing October 1, and ending December 31, 1837, and find that he is chargeable with the following sums, viz:

To balance of his account, ending 30th September, 1837,		
per report No. 339	-	\$10,227,224 10
duties on merchandise to 31st December, 1837	-	\$1,121,292 29
duties on merchandise unclaimed	-	1,218 37
		<hr/>
		1,122,510 66
duties on tonnage	-	925 76
light-money received	-	471 50
interest received on bonds	-	12,798 25
interest received on woollens	-	2,815 03
		<hr/>
		15,613 28
United States moiety of fines, penalties, &c.	-	100 55
nett proceeds of unclaimed merchandise sold	-	2,060 14
marine hospital money collected	-	175 00
deduct commission at $\frac{1}{6}$ of 1 per cent.	-	29
		<hr/>
		174 71
amount of the following warrants on the Treasurer:		
No. 6880, dated October 30, 1837	-	\$60,000 00
No. 6931, dated Nov. 6, 1837	-	5,000 00
No. 7032, dated Nov. 25, 1837	-	40,000 00
No. 7162, dated Dec. 14, 1837	-	5,000 00
No. 7194, dated Dec. 18, 1837	-	60,000 00
		<hr/>
		170,000 00
		<hr/>
		\$11,539,080 70

I also find that he is entitled to the following credits, viz:

By payments to inspectors to 31st December, 1837,	-	\$80,583 63
contingent expenses, including \$252 67, suspended in last quarter, now admitted by direction of the Comptroller	-	4,377 12
debentures paid	-	202,537 73
drawback on domestic refined sugar	-	2,161 20
drawback on domestic distilled spirits	-	535 24
bounty paid on pickled fish	-	273 80
disbursements for revenue cutters	-	6,613 02
disbursements for revenue boats	-	2,356 74
disbursements in relation to appraisements	-	17,562 44
store account	-	4,297 18
duties refunded on wines	-	886 89

By allowances to fishing vessels	-	-	-	\$704 00
costs of suits	-	-	-	5,183 37
three months' salary to the following officers, viz :				
assistant collector of Jersey	-	-	\$250 00	
surveyor of Albany	-	-	37 50	
inspector of Albany	-	-	273 75	
			<hr/>	561 25
cash paid the following collectors of the customs, per orders of the Comptroller of the Treasury, with which they have respectively been debited, viz :				
Seymour Scovell, of Niagara, per report				
No. 260	-	-	\$1,000 00	
Thomas Loomis, of Sackett's Harbor,				
No. 332	-	-	500 00	
John P. Osborne, Sag Harbor, No. 432			800 00	
Jere. Carrier, Cape Vincent, No. 344			1,000 00	
Abraham Wendell, Michilimackinac,				
No. 459	-	-	500 00	
Elias H. Haines, Sandusky, No. 337			456 07	
J. W. Crawford, New London, No. 374			1,000 00	
			<hr/>	5,256 07
amount paid Samuel Miller, superintendent of light- houses, Michigan city, per order of the Comptrol- ler, dated 14th December, 1836, for which said Mil- ler will be debited				179 38
amount of the following warrants in favor of the Treasurer, viz :				
No. 4040, dated 31st Dec., 1837			\$4,270 78	
No. 4041, do do do			3,918 94	
No. 4098, do do do			780,451 47	
No. 4118, do do do			626,998 08	
No. 4127, do do do			98,000 00	
			<hr/>	1,513,639 27
commission on \$1,678,270 60, at $\frac{1}{6}$ of 1 per cent.			-	2,797 12
duties on merchandise refunded			-	9,063 34
discount allowed for the prompt payment of duties			-	527 35
And that the balance due to the United States on the 1st day of January, 1838, consisted of the following par- ticulars, viz :				
in uncollected bonds not due	-	-	6,777,101 55	
deposit bonds	-	-	23,864 12	
bonds in suit	-	-	2,231,220 35	
cash, including sundry items not yet to his credit	-	-	646,798 54	
			<hr/>	9,678,984 56
			<hr/>	\$11,539,080 70
			<hr/>	<hr/>

As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

J. MILLER, *First Auditor.*

JAMES N. BARKER, Esq.,
Comptroller of the Treasury.

TREASURY DEPARTMENT,
Comptroller's Office, June 20, 1838.

Admitted and certified.

J. N. BARKER, *Comptroller.*

T. L. SMITH, Esq., *Register.*

Samuel Swartwout in account with the United States.

DR.

To balance of his account ending 30th September, 1837,		
per report No. 339	- - - -	\$10,227,224 10
duties on merchandise, to Dec. 31, 1837,	\$1,121,292 29	
duties on merchandise unclaimed	1,218 37	
	<hr/>	1,122,510 66
duties on tonnage	- - - -	925 76
light-money received	- - - -	471 50
interest received on bonds	- - \$12,798 25	
interest on woollens	- - 2,815 03	
	<hr/>	15,613 28
United States moiety of fines, penalties, &c.	- - - -	100 55
nett proceeds of unclaimed merchandise sold	- - - -	2,060 14
marine hospital money collected	- \$175 00	
deduct commission, at $\frac{1}{6}$ of 1 per cent.	29	
	<hr/>	174 71
amount of the following warrants on the Treasurer,		
viz:		
No. 6880, dated October 30, 1837,	\$60,000 00	
No. 6931, " November 6, "	5,000 00	
No. 7032, " " 25, "	40,000 00	
No. 7162, " December 14, "	5,000 00	
No. 7194, " " 18, "	60,000 00	
	<hr/>	170,000 00
		<hr/> <hr/>
		\$11,530,980 70

CR.

By payments to inspectors, &c. to 31st December, 1837	-	\$80,583 63
contingent expenses, including \$252 67, suspended in last quarter, now admitted by direction of the Comptroller	- - - -	4,377 12
debentures paid	- - - -	202,537 73
drawback on domestic refined sugar	- - - -	2,161 20
drawback on domestic distilled spirits	- - - -	535 24
bounty paid on pickled fish	- - - -	273 80
disbursements for revenue-cutters	- - - -	6,613 02
disbursements for revenue-boats	- - - -	2,356 74
disbursements in relation to appraisements	- - - -	17,562 44

By store account - - - - -		\$4,297 18
duties refunded on wines - - - - -		886 89
allowances to fishing vessels - - - - -		704 00
costs of suits - - - - -		5,183 37
three months' salary to the following officers, viz :		
assistant collector of Jersey - - - - -	\$250 00	
surveyor of Albany - - - - -	37 50	
inspector of do - - - - -	273 75	
		561 25

cash paid the following collectors of the customs, per orders of the Comptroller of the Treasury, with which they have respectively been debited, viz :

Seymour Scovill, of Niagara, per rep.

No. 260 - - - - - \$1,000 00

Thomas Loomis, Sackett's Harbor,

No. 332 - - - - - 500 00

John P. Osborn, Sag Harbor, No. 432 800 00

Jere. Carrier, Cape Vincent, No. 344 1,000 00

Abraham Wendell, Michilinaekinac,

No. 459 - - - - - 500 00

Elias H. Haines, Sandusky, No. 337 456 07

J. W. Crawford, New London, No. 374 1,000 00

5,256 07

amount paid Samuel Miller, superintendent of light-houses, Michigan city, per order of the Comptroller, dated 14th December, 1836, for which said Miller will be debited - - - - -

179 38

amount of the following warrants in favor of the Treasurer, viz :

No. 4040, dated 31st December, 1837 \$4,270 78

No. 4041, " " - 3,918 94

No. 4098, " " - 780,451 47

No. 4118, " " - 626,998 08

No. 4127, " " - 98,000 00

1,513,639 27

commission on \$1,678,270 60, at $\frac{1}{8}$ of 1 per cent. -

2,797 12

duties on merchandise refunded - - - - -

9,063 34

discount allowed for the prompt payment of duties -

527 35

balance due to the United States, viz :

 in uncollected bonds, not due - \$6,777,101 55

 in deposit bonds - - - - - 23,864 12

 in bonds in suit - - - - - 2,231,220 35

 in cash, including sundry items not

 yet to his credit - - - - - 646,798 54

9,678,984 56

\$11,539,080 70

TREASURY DEPARTMENT,

First Auditor's Office, May 9, 1838.

Examined and stated by

JOHN UNDERWOOD.

COMPTROLLER'S OFFICE, *June 19, 1838.*

THOMAS FERAN.

The balance due from the late collector, per his account ending 31st December, 1837, is	-	-	-	\$9,564,582 71
Add amount of former deficiencies, per last Treasury statement	-	-	\$222,468 78	
Deduct the following, credited in this statement:				
Amount deposited 16th May, 1837, in Mechanics' Bank	-	\$58,000 00		
Amount deposited 20th May, 1837, in Bank of America	-	40,000 00		
		<u>98,000 00</u>		
Expenses of inspectors, charged in contingent account, admitted by authority of Comptroller	-	-	252 67	
			<u>98,252 67</u>	
				\$124,216 11
Amount paid markers in 1837, more than their accruing fees in said year, viz:				
Amount paid them, being \$1,500 each, to four	-	\$6,000 00		
Deduct amount of their fees, per quarterly returns, in said year	-	-	5,550 44	
			<u>449 56</u>	
William M. Price's (district attorney) bill of costs, which appears to be principally on the bonds of Nicholas D. C. Moller and others, in suit, together with certain additional counsel fees, suspended for explanation in regard to the condition of said bonds, and for the authority for paying the counsel fees	-	-	2,739 74	
Commission uncharged	-	-	136 44	
			<u>127,541 85</u>	
				9,692,124 56
Deduct amount credited under date of 27th November, 1837, as money received from the Treasury, not contained in the Register's certificate	-	-	-	13,140 00
				<u>\$9,678,984 56</u>

It does not appear, on reference to the office of the Secretary, that the appointment of the following measurer and weighers, in 1837, has been authorized, viz :

William Hagerdown, measurer; and Louis Loutrel and J. Stevens, weighers.

Debenture No. 8236½, dated 22d December, 1836, issued and paid to J. F. Conant, is not found in the abstract payable of 4th quarter, 1836.

TREASURY DEPARTMENT,

Register's Office, November 5, 1838.

Pursuant to the act of Congress of 3d March, 1797, entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify that the foregoing are true transcripts from the books and proceedings of the Treasury.

T. L. SMITH, *Register.*

Be it remembered, that Thomas L. Smith, Esq., who certified the foregoing transcript, is now, and was at the time of doing so, Register of the Treasury of the United States; and that full faith and credit are due to his official attestations.

In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my [L. s.] name, and caused to be affixed the seal of this Department, at the city of Washington, this fifth day of November, in the year one thousand eight hundred and thirty-eight.

LEVI WOODBURY,
Secretary of the Treasury.

(No. 2.)

TREASURY DEPARTMENT,

No. 811. *First Auditor's Office, November 10, 1838.*

I have examined and adjusted the accounts of Samuel Swartwout, late collector of the customs for the district of New York, in the State of New York, commencing January 1 and ending March 28, 1838, and find that he is chargeable with the following sums, viz :

To balance of his account ending 31st of December,		
1837, per report No. 554	-	\$9,678,984 56
duties on merchandise to March 28, 1838	-	2,212,132 71
duties on tonnage	-	189 34
light-money received	-	124 25
interest received on bonds	-	44,103 65
interest received on woollens	-	2,219 91
nett proceeds of unclaimed merchandise	-	2,307 07
costs of suit recovered	-	306 90.

To amount of the following warrants on the Treasury,
viz :

No. 7542, dated January 16, 1838	- - - - -	\$15,900 00	
No. 7549, dated January 18, 1838	- - - - -	40,000 00	
No. 7818, dated March 20, 1838	- - - - -	30,000 00	
		<hr/>	\$85,900 00
			<hr/> <hr/>
			\$12,026,268 39

I also find that he is entitled to the following credits, viz :

By payment to inspectors to March 28, 1838	- - - - -	\$69,991 75
contingent expenses	- - - - -	6,139 57
debentures paid	- - - - -	112,767 83
drawback on domestic refined sugar	- - - - -	616 75
drawback on domestic distilled spirits	- - - - -	57 44
bounty on pickled fish exported	- - - - -	20 00
disbursements for revenue cutters	- - - - -	6,739 11
disbursements for revenue boats	- - - - -	2,482 22
disbursements in relation to appraisements	- - - - -	17,125 70
duties on merchandise refunded	- - - - -	11,889 99
duties on wines refunded	- - - - -	53 10
duties on railroad iron refunded	- - - - -	21 86
amount of bonds for duties on rail- road iron cancelled	- - - - - \$28,031 22	
amount suspended in the 3d quarter of 1837, for want of receipts, now furnished	- - - - - 122,643 40	
		<hr/>
		150,674 62
amount of costs of suits taxed by the courts	- - - - -	16,509 35
discounts allowed for prompt payment of duties	- - - - -	887 44
amount of uncollected bonds, and cash transferred to Jesse Hoyt, his successor in office, for which said Hoyt is to be debited and held responsible, per his receipts, viz :		
Ordinary bonds per list A, not due, per receipt 29th March, 1838	- - - - - \$1,934,415 16	
Extended bonds, per list B	- - - - - 2,905,458 97	
Renewed bonds under fire law, per list C	- - - - - 927,926 30	
Extended railroad bonds, per list D	- - - - - 260,278 80	
Bonds in suit, per list E	- - - - - 2,302,525 63	
General bonds, wines, and spir- its, per list F	- - - - - 17,306 90	
		<hr/>
		\$8,347,911 76
Cash, per receipt dated March 29, 1838	- - - - - \$15,000 00	

Cash at sundry times, per re- ceipts and ab- stracts	\$8,229 94	
	<u> </u>	\$23,229 94
		\$8,371,141 70

By amount received of duties on merchandise, together with costs decided by the court to have been illegally exacted, refunded by orders from the Comptroller, viz :

Amount of duties	\$7,706 97
Amount of costs	638 77

\$8,345 74

By amount paid the following collectors, per orders of the Comptroller, for which they have been respectively debited, viz :

Andrew Mack, of Detroit, per report No. 377	\$2,000 00
Thomas Loomis, Sackett's Harbor, per report No. 372	500 00
John P. Osborne, Sag Harbor, per report No. 432	1,300 00
Seymour Scovell, Niagara, per report No. 458	1,000 00
George W. Charles, Camden, per report No. 621	390 00
Jere. Carrier, Cape Vincent, per report No. 508	1,300 00
Abraham Wendell, Michilimackinac, per report No. 459	877 00
Elias H. Haines, Sandusky, per report No. 541	338 30
Elias H. Haines, being part of the amount paid per order of the Comptroller, 22d February, 1838, for which said Haines will be debited	50 00

7,755 30

By amount of the following warrants in favor of the Treasurer, viz :

No. 4193, dated March 31, 1838	\$2,270 26
4204, " " 31, 1838	50,635 65
4824, " June 30, 1838	4,110 77
4325, " " 30, 1838	5,185 61
4326, " " 30, 1838	1,836 07
4353, " " 30, 1838	150 00
4354, " " 30, 1838	2,966 24
4355, " " 30, 1838	1,108 12
4356, " " 30, 1838	98 56
4357, " " 30, 1838	100 00
4380, " July 6, 1838	1,789,084 60
4390, " " 26, 1838	265 98

No. 4391, dated July 26, 1838	\$915 12	
4392, " " 26, 1838	6,543 05	
		\$1,865,270 03
By commissions on \$2,195,545 51, at $\frac{1}{4}$ of 1 per cent. -		3,659 24
And that the balance due to the United States on the 29th day of March, 1838, amounted to - -		1,374,119 65
		\$12,026,268 39

As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

J. MILLER, *First Auditor.*

JAMES N. BARKER, Esq.,
Comptroller of the Treasury.

TREASURY DEPARTMENT,
First Comptroller's Office, November 10, 1838.

Admitted and certified.

J. N. BARKER, *Comptroller.*

T. L. SMITH, Esq.,
Register of the Treasury.

TREASURY DEPARTMENT,
Register's Office, November 10, 1838.

Pursuant to the act of Congress of March 3, 1797, entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public moneys, I, Thomas L. Smith, Register of the Treasury Department, do hereby certify that the foregoing is a true transcript from the books and proceedings of the Treasury.

T. L. SMITH, *Register.*

Be it remembered, that Thomas L. Smith, Esq., who certified the foregoing transcript, is now, and was at the time of doing so, Register of the Treasury of the United States; and that full faith and credit are due to his official attestations.

In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this Department, at the city of Washington, this tenth day of November, in the year of our Lord eighteen hundred and thirty-eight.

[L. s.]

LEVI WOODBURY,
Secretary of the Treasury.

(No. 3.)

Statement made out from the records of the custom-house at New York and from the statement of Mr. Phillips, the assistant cashier, so as to exhibit, in each successive quarter during the term of the late collector, Samuel Swartwout, the sums which were withdrawn from the public moneys under his charge.

1st quarter, 1830—		
Tonnage duty received, not debited in cash account	-	\$443 64
2d quarter, 1830—		
Tonnage duty received, not debited in cash account	-	30 44
		<hr/>
		474 08
3d quarter, 1830—		
Tonnage duty received, not debited in cash account	-	148 26
		<hr/>
		622 34
3d quarter, 1831—		
Tonnage duty received, not debited in cash account	-	86 61
		<hr/>
		708 95
4th quarter, 1831—		
Tonnage duty received, not debited in cash account	-	459 92
		<hr/>
		1,168 87
2d quarter, 1832—		
Forfeitures received for U. S., not paid over in cash account		2,577 93
		<hr/>
		3,746 80
3d quarter, 1832—		
Forfeitures received for U. S., not paid over in cash account		1,946 61
		<hr/>
		5,693 41
4th quarter, 1832—		
Forfeitures received for U. S., not paid over in cash account		25,107 92
		<hr/>
		30,801 33
1st quarter, 1833—		
Forfeitures received for U. S., not paid over in cash account		374 35
		<hr/>
		31,175 68
2d quarter, 1833—		
Forfeitures received for U. S., not paid over in cash account		1,612 64
Tonnage duty received, not debited in cash account	-	823 17
		<hr/>
		33,611 49
4th quarter, 1833—		
Forfeitures received for U. S., not paid over in cash account		1,687 05
		<hr/>
		35,298 54

3d quarter, 1834—	
Forfeitures received for U. S., not paid over in cash account	\$299 55
Treasury warrant received August 22, 1833, not debited in cash account	7,637 21
	43,235 30
4th quarter, 1834—	
Forfeitures received for U. S., not paid over in cash account	873 54
Cash withdrawn, (P.)	6,261 20
	50,370 04
2d quarter, 1835—	
Treasury warrant received May 2, 1835, not debited in cash account	21,895 15
Treasury warrant received June 22, 1835, not debited in cash account	9,707 69
Cash withdrawn, (P.)	2,500 00
	84,472 88
3d quarter, 1835—	
Cash withdrawn, (P.)	15,600 00
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	1,249 18
	101,322 06
4th quarter, 1835—	
Cash withdrawn, (P.)	25,600 00
Forfeitures received for U. S., not paid over in cash account	5,343 53
Tonnage duty received, not debited in cash account	279 35
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	4,516 75
	137,061 69
1st quarter, 1836—	
Cash "retained for refunding merchants," not debited in cash account -	80,769 53
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	602 32
Cash withdrawn, (P.)	33,200 00
	251,633 54
Deduct for correction of tonnage duty	482 01
	251,151 53
2d quarter, 1836—	
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	2,963 82
Cash withdrawn, (P.)	44,541 00
	298,656 35

3d quarter, 1836—		
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	-	\$7,881 15
Cash withdrawn, (P.)	-	9,000 00
		<hr/>
		315,437 48
4th quarter, 1836—		
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	-	10,187 35
Cash withdrawn, (P.)	-	11,100 00
		<hr/>
		336,724 83
Deduct for correction of tonnage	-	6 14
		<hr/>
		336,718 69
1st quarter, 1837—		
Bonds falling due in this quarter not accounted for	-	497,335 32
Cash to pay expenses of office, more than amount of same, not debited in cash account	-	7,349 96
Cash withdrawn, (P.)	-	35,400 00
		<hr/>
		876,803 97
2d quarter, 1837—		
Bonds falling due in this quarter not accounted for	-	106,218 42
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	-	6,105 17
Cash withdrawn, (P.)	-	10,400 00
		<hr/>
		999,527 56
3d quarter, 1837—		
Bonds falling due in this quarter not accounted for	-	2,126 37
Cash drawn to pay expenses of office, more than amount of same, not debited in cash account	-	6,049 50
		<hr/>
		1,007,703 43
4th quarter, 1837—		
Bonds falling due in this quarter not accounted for	-	5,619 82
Cash to pay expenses of office, more than amount of same, not debited in cash account	-	3,632 07
		<hr/>
		1,016,955 32
1st quarter, 1838—		
Bonds falling due in this quarter not accounted for	-	2,504 28
Cash to pay expenses of office, more than amount of same, not debited in cash account	-	9,854 17
Amount of bonds, together with the foregoing, required to make up the balance, (\$646,754 83,) per general account of bonds at the time the transfer was made to his successor, the particulars of which cannot be ascertained until a thorough examination of the bond account shall be made from the commencement	-	32,950 62
		<hr/>
		1,062,264 39

Add to the above, cash in hand, as per late collector's cash account to 28th March, 1838	-	201,096	40
Deduct this amount, paid subsequently to his successor, to meet "protests"	-	8,229	94
		<u>192,866</u>	46
Balance of his cash account of deposites to meet unascertained duties	-	164,010	60
		<u>356,877</u>	06
Deduct from this amount of sums withdrawn by the late collector, as per Mr. Phillips's statement, included in the above statement, and marked P.	-	193,602	20
		<u>163,274</u>	86
Add for errors	-	166	44
		<u>163,441</u>	30
			<u>1,225,705</u>
Add amount of suspensions in his accounts at the Treasury, for the greater part of which he will receive credit, as soon as the accounts shall be adjusted	-	148,413	96
Balance due, per Treasury statement		<u>\$1,374,119</u>	<u>65</u>

NEW YORK, November 15, 1838.

JOHN UNDERWOOD.

(No. 4.)

Emoluments, retained in suspense account.

Cash withdrawn to pay expenses of office, more than the amount of same, as exhibited by Mr. Swartwout's own accounts, and for which difference his cash account has never since been debited—

For the year 1835	-	\$6,368	25
For the year 1836	-	30,788	29
For the year 1837	-	23,134	88
		<u>\$60,291</u>	<u>42</u>

Chargeable as follows :

July 1, 1835	-	1,249	18
October 1, 1835	-	4,516	75
January 2, 1836	-	602	32
April 1, 1836	-	2,963	82
July 1, 1836	-	7,781	13
October 1, 1836	-	10,187	35
January 2, 1837	-	7,349	96

April 1, 1837	-	-	-	-	\$6,105 17
July 1, 1837	-	-	-	-	6,049 50
October 1, 1837	-	-	-	-	3,632 07
January 2, 1838	-	-	-	-	9,854 17
					<u>\$60,291 42</u>

Tonnage duty received, cash account not debited, retained in suspense account.

1st quarter, 1830	-	-	-	-	\$443 64
2d quarter, 1830	-	-	-	-	30 44
3d quarter, 1830	-	-	-	-	148 26
3d quarter, 1831	-	-	-	-	86 61
4th quarter, 1831	-	-	-	-	459 92
2d quarter, 1833	-	-	-	-	823 17
4th quarter, 1835	-	-	-	-	279 35
					<u>\$2,271 39</u>

Deduct the following, debited to cash account, for correction of said duty:

1st quarter, 1836	-	-	-	-	482 01
4th quarter, 1836	-	-	-	-	6 14
					<u>488 15</u>
					<u>\$1,783 24</u>

Cash account credited 26th March, 1836, for this sum "retained for refunding to merchants;" which sum was never applied to that purpose, nor restored to debit of cash, but retained in the suspense account - - \$80,769 53

Treasury warrants.

The following received from the Treasury, cash account never debited therewith, but the same were retained in the suspense account:

Warrant received August 23, 1834	-	-	-	-	\$7,637 21
Warrant received May 2, 1835	-	-	-	-	21,895 15
Warrant received June 22, 1835	-	-	-	-	9,707 69
					<u>\$39,240 05</u>

United States portion of forfeitures received, for which cash account was never debited, but the same retained in the suspense account, viz:

In 2d quarter, 1832	-	-	-	-	\$2,577 93
In 3d quarter, 1832	-	-	-	-	1,946 61
In 4th quarter, 1832	-	-	-	-	25,107 92
In 1st quarter, 1833	-	-	-	-	374 35
In 2d quarter, 1833	-	-	-	-	1,612 64
In 4th quarter, 1833	-	-	-	-	1,687 05

In 3d quarter, 1834	-	-	-	\$299 55
In 4th quarter, 1834	-	-	-	873 54
In 4th quarter, 1835	-	-	-	5,343 53
				<hr/>
				\$39,823 12

\$60,291 42

1,783 24

80,769 53

39,240 05

39,823 12

\$221,907 36

(No. 5.)

NEW YORK, *November 8, 1838.*

DEAR SIR: As far as my memory serves me, in regard to the difficulties of Mr. Swartwout, I should say that they began not long after his appointment as collector, and that, from that period, he has continued to draw sums from time to time; that my assistant (Mr. Phillips) and myself have held frequent conversations with him respecting the sums of money which he had received, and that we often, when he applied to us, urged him to endeavor to raise money elsewhere, if he possibly could, and not to draw any more from the bank; that, about four years since, when we again spoke to him on the subject of the amounts we supposed he had received, he requested us to have an interview with him at his house; that we met him agreeably to appointment, and that he then assured us, as he had done frequently before, that he did not doubt that, before many months, the speculations he had entered into would result in such a way as to enable him to pay all up. From that period we occasionally called his attention to the balance due, until the period of my leaving for Canada, (the 4th of August.) Mr. Swartwout sailed on the 16th of August.

I am, with great respect, your obedient servant,

HENRY OGDEN.

HENRY D. GILPIN, Esq.,
Solicitor of the Treasury.

(No. 6.)

NEW YORK, *November 9, 1838.*

SIR: Mr. Swartwout came into office, as collector of the port of New York, on the 1st of May, 1829; and, as far as my memory serves, but a few months had elapsed before he commenced drawing money for his private uses, which he continued for a period of nearly nine years, without any great intermission.

It is necessary, in order to make myself understood, that I should state the manner in which the business of the custom-house was conducted in respect to the financial concerns with the Branch Bank, and afterwards

with the three deposite banks, namely, the Mechanics', Manhattan, and America, (the receiving banks for the bonds for duties due the United States—the Branch Bank from 1st May, 1829, to 7th October, 1833; and the deposite banks from that period to the 16th May, 1837, (the time of their suspension of specie payments.)

The bonds and the records, being completed at the custom-house, were delivered to the banks, with a statement of the amount, &c. of each, for which a receipt was given by the cashier (with whom they were placed) for the amount received. This was usually done about thirty days previous to maturity, when it became the business of the bank to notify the *principals* of the date when payable. This being done, the amount collected daily would be placed to the credit of S. Swartwout, and subject to his drafts, without particularizing the purpose for which they were drawn, (which was the invariable practice;) and the same was always the case in regard to all moneys collected through the banks on account of customs during the period before stated, and he availed himself of it as he required.

After the passage of the law which required that all sums of \$200 and under, and *all duties* on woollens should be cash, by directions from the Treasury Department it was ordered that the amount should be paid direct to the bank instead of the custom-house, which was done by giving the importer a certificate, which was by him taken to the bank, and there paid, and the signature of the receiving officer to the certificate, returned to the custom-house, was authority for his receiving a permit for his goods, and the amount so collected daily placed to the credit of S. Swartwout, and subject to his drafts as before.

Independent of the bonds, &c. collected at the banks, a large amount of money was received at the custom-house on deposite for duties on merchandise paying a specific rate of duty, which was considered in suspense until the actual amount to which it was liable was ascertained, and the settlement with the parties making the deposite, which, in a great many instances, did not take place for twelve months, and frequently longer, which placed a large amount at the disposal of the collector, as the duties on deposite were not placed to the credit of the United States until the merchant had made a settlement. As the collections made by the banks up to 3 o'clock do not appear on the books of the custom-house until the following day, consequently, in making up the weekly account for the Treasury Department to 3 o'clock on Saturday, the amount received on Saturday would not appear until the following week, when the same occurrence would take place in respect to that week, and so continue on.

By reference to the weekly returns made to the Treasury Department, it will be seen that large amounts were frequently retained under the head of "amount due the United States to be carried to next return," which accounts have the signature of Mr. Swartwout, and, in many instances, would not be forwarded until Tuesday, in order that the collections of Saturday and Monday might place him in funds to make the transfer from his account to that of the Treasurer of the United States.

Respectfully, your obedient servant,

J. PHILLIPS.

H. D. GILPIN, Esq.,
Solicitor of the Treasury.

(No. 7.)

NEW YORK, *November 12, 1838.*

SIR: Agreeable to request made by yourself as to the manner of conducting the business at the custom-house, in comparison with the former mode, I have to state that Mr. Hoyt, in coming into office, adopted a course which, in my opinion, is every way calculated to ensure a safe collection of the revenue, and a prompt discharge of duty by every one connected with the customs, and more particularly as he is, as far as practicable, endeavoring to make himself acquainted with the business of his subordinates generally.

As all the receipts for customs are now collected through the custom-house direct, I will give a statement of what he has required of me, being the person by whom all moneys are received and disbursed.

Every morning my book containing in detail every transaction of the previous day is examined by the auditor, and I then furnish the collector with a condensed account of the receipts, classed under the heads of "amount received for bonds," "other items," "cash on hand previous day brought forward," "*disbursements*," "amount paid debentures," "Treasury notes," "other items," "cash on hand, and weekly account placed to credit of Treasurer of United States," which amount is subject to drafts of the Treasurer only; also, an account of moneys deposited for duties not ascertained, and amount of duties on deposit settled. As respects the payment of the bonds, I am ignorant of any individual's liability until he comes for the purpose of discharging it, when I send to the auditor (in whose possession it is) for his bond, which is entered in a book in his department; and, consequently, any error in my accounts would be apparent the following day.

The next item of receipts is cash duties, which are received after having been examined and signed by the naval officer, who retains a counterpart of the entry; and upon the final liquidation of all the importations by each vessel in the collector's office, any omission on the part of the collector's office would be discovered on comparison with the naval office accounts.

All the moneys received are paid by me to the collector daily, and are under his sole control. On Saturday I furnish him with an account of the amount in his hands available, which I am enabled to do from my books; and he then places a certain sum to the credit of the Treasurer of the United States, who is advised of the same, and is subject to his drafts only; and the amount so placed is generally within twenty-five thousand dollars of the amount in his possession, with the exception of that on deposit for duties not yet ascertained, which is not placed to the credit of United States until settlement with the parties making the deposit.

The collector keeps, through his secretary, a private account of all the money transactions from statements furnished him, for his own information; and when the auditor has completed his weekly return for the Treasury Department, if, on comparison with the accounts furnished by me, they are found to be correct, he signs, and forwards them. By this method, occasional errors are detected, and corrected forthwith, which, under the former mode would not transpire until the final settlement of the collector's accounts. On Saturday, after I have furnished him with an estimated amount of funds available, he advises the Treasurer of the

amount placed to the credit of the United States, which appears in the weekly account forwarded on Monday ; thus anticipating the former mode of transferring the money two or three days.

He is also advised of the amount of bonds payable each day, of the amount of Treasury notes cancelled, and, generally, every thing of a nature calculated to inform him of his liabilities.

I do not find myself capable of suggesting any alteration in the mode of managing the public funds, different from that now pursued. It is simple in its operations, and one least calculated to create a multiplicity of agents, by which the public money might be endangered.

In all payments made by me, they are on the authority of the auditor, through whom all bills must pass.

Very respectfully, your obedient servant,

J. PHILLIPS.

H. D. GILPIN, Esq.

(No. 8.)

CUSTOM-HOUSE, NEW YORK,

Auditor's Office, November 16, 1838.

SIR: Having been called upon by you to state my knowledge of the situation of the accounts of Samuel Swartwout, late collector, and to render such information as I possessed in regard to the amount due by him to the United States, I have to observe that, as auditor of the custom-house, which office I have held from the 1st of July, 1836, the adjustment of the accounts devolved on me, and that I carried forward the balance from preceding quarters, deeming it correct.

In the month of June, 1837, being engaged in proving the account of bonds paid for the quarter ending the 31st of March of that year, I found there was a large discrepancy between the bonds payable and bonds paid, and that the latter fell short of the former about five hundred thousand dollars. This circumstance I mentioned to Mr. Phillips, the assistant cashier, whose office it is to keep the cash-book, and was informed by him that his book contained the record of all the bonds paid to the Government in that quarter. Upon this reply I accordingly closed the bond account as it existed ; and the banks having previously suspended specie payments, and the troubles in the mercantile community being very disastrous, I supposed that the payment of all the remaining bonds was suspended.

Mr. Swartwout, then collector, had received instructions from the Treasury Department to allow an extension of credit upon all bonds unpaid, and to transfer them for extension to the district attorney, until the Government should decide what further course was necessary to be pursued. Congress, having then been convened by the President to legislate on these matters, on the 16th of October, 1837, enacted a law authorizing an extension of credit of nine months, from the date of maturity, upon all bonds given prior to the passage of the act, and which were then unpaid. The number of these bonds was upwards of ten thousand, and they exceeded in amount five millions of dollars. No suspicion existed with me that any portion of these bonds had been paid, and the money abstracted.

When Mr. Swartwout's term of office expired, it became necessary to make a thorough examination of all outstanding bonds, and to render abstracts for the delivery of the same to his successor. This work was completed, after much labor, in the month of August last; and when the total amount was ascertained, it was found to fall short of the amount appearing due by the books of the office by six hundred and forty-six thousand dollars. This alarming circumstance I mentioned to the cashier, Mr. Ogden, and requested him to communicate the fact to Mr. Swartwout. On the following day the cashier observed to me that I had better inform Mr. Swartwout myself of the condition of the bonds. I at once did so. He seemed greatly surprised, and remarked that it must be impossible that so large a deficiency could exist, and requested that the account might be re-examined. It was accordingly re-examined, and every bond found paid by the records of the office was marked off. Still the same deficiency existed. A list was then prepared of all the bonds unchecked and unaccounted for, and was placed on file in the office. Prior to this, and during the re-examination, Mr. Swartwout sailed for England.

I afterwards proceeded to close all his accounts, and to prepare a final account current with the Treasury, when there appeared to be due from him to the United States one million two hundred and twenty-five thousand dollars. When this result was finally ascertained, I informed Mr. Hoyt, the present collector, that his accounts would be delayed in consequence of great discrepancies in Mr. Swartwout's accounts.

He at once desired to know what these discrepancies were, and asked to see a statement of them. Such I accordingly prepared, and submitted to him, making a memorandum of the date thereof, which was on the 31st of October last.

In consequence of this matter the collector had an interview with the cashier and assistant cashier, and learned from the latter that a large number of bonds had been paid, and the money received by Mr. Swartwout; of which bonds, he, the assistant cashier, had taken a list, and the same was then in his possession. That list the assistant cashier handed to me, and I herewith transmit it for your examination. The list is in the handwriting of Mr. Phillips, but it does not contain all the bonds missing.

A statement of the items constituting the whole balance due by Mr. Swartwout has been furnished to Mr. Underwood, of the Treasury Department, and for the particulars of which I have to refer you to him, being unable to give any more light upon the subject than merely to state that such do exist, unless some unaccountable errors have been made in the accounts.

My positive knowledge of these discrepancies, by statements made upon my own examination, was communicated to the present collector in order that he might be aware of the exact condition of affairs, and take such measures for bringing his own accounts and those of Mr. Swartwout to a close, ready for transmission to the Treasury, as he should deem necessary and proper.

I remain, respectfully, your obedient servant,

J. A. FLEMING, *Auditor.*

HENRY D. GILPIN, Esq.,

Solicitor of the Treasury.

(No. 9.)

A statement of such sums as I have been enabled to ascertain from the old check-books in the office as were drawn by Mr. Swartwout from the public deposite for his own use.

1834, November 20	-	-	-	-	-	\$6,261 20
1835, June 20	-	-	-	-	-	2,500 00
1835, July 2	-	-	-	-	-	3,500 00
1835, August 22	-	-	-	-	-	5,000 00
1835, September 9	-	-	-	-	-	3,000 00
1835, September 11	-	-	-	-	-	2,500 00
1835, September 29	-	-	-	-	-	1,600 00
1835, October 7	-	-	-	-	-	3,500 00
1835, October 12	-	-	-	-	-	2,500 00
1835, October 23	-	-	-	-	-	2,000 00
1835, October 24	-	-	-	-	-	1,500 00
1835, November 5	-	-	-	-	-	6,500 00
1835, November 7	-	-	-	-	-	1,000 00
1835, November 9	-	-	-	-	-	2,000 00
1835, November 10	-	-	-	-	-	5,500 00
1835, December 10	-	-	-	-	-	1,100 00
1836, February 3	-	-	-	-	-	2,500 00
1836, February 27	-	-	-	-	-	1,500 00
1836, March 1	-	-	-	-	-	7,000 00
1836, March 7	-	-	-	-	-	6,000 00
1836, March 17	-	-	-	-	-	2,500 00
1836, March 17	-	-	-	-	-	4,000 00
1836, March 23	-	-	-	-	-	1,200 00
1836, March 27	-	-	-	-	-	8,500 00
1836, April 1	-	-	-	-	-	12,000 00
1836, April 2	-	-	-	-	-	3,800 00
1836, May 3	-	-	-	-	-	3,600 00
1836, May 4	-	-	-	-	-	2,500 00
1836, May 7	-	-	-	-	-	3,000 00
1836, May 20	-	-	-	-	-	5,141 00
1836, May 20	-	-	-	-	-	4,000 00
1836, May 24	-	-	-	-	-	2,000 00
1836, May 27	-	-	-	-	-	8,500 00
1836, July 14	-	-	-	-	-	3,000 00
1836, July 15	-	-	-	-	-	2,000 00
1836, July 16	-	-	-	-	-	4,000 00
1836, October 22	-	-	-	-	-	4,000 00
1836, October 24	-	-	-	-	-	1,400 00
1836, November 10	-	-	-	-	-	2,000 00
1836, November 14	-	-	-	-	-	1,700 00
1836, December 17	-	-	-	-	-	2,000 00
1837, January 4	-	-	-	-	-	5,000 00
1837, January 23	-	-	-	-	-	2,000 00
1837, March 1	-	-	-	-	-	7,000 00
1837, March 1	-	-	-	-	-	6,000 00
1837, March 13	-	-	-	-	-	5,000 00

1837, March 17	-	-	-	-	-	-	\$4,000 00
1837, March 23	-	-	-	-	-	-	3,500 00
1837, March 25	-	-	-	-	-	-	2,900 00
1837, April 17	-	-	-	-	-	-	3,200 00
1837, June 3	-	-	-	-	-	-	1,500 00
1837, June 6	-	-	-	-	-	-	1,700 00
1837, June 10	-	-	-	-	-	-	1,000 00
1837, June 23	-	-	-	-	-	-	3,000 00
							\$193,602 20

The above statement has been taken from the old check-books. I have not, however, been able to find that including the checks from June, 1830, to December, 1831.

These sums I knew particularly to have been used in the manner stated, from marks made by me in the checks. They are not, however, to be understood as embracing all the moneys that were appropriated by Mr. Swartwout. He was, as I have stated, in the habit of taking money and replacing it, so that it is now impossible to trace it out or give a particular account of each sum. This memorandum is as full as I can now make out, from my examination of these books. In the earlier period of these transactions, I was not in the habit of noting the checks used by Mr. Swartwout, and cannot therefore refer to them as accurately as I can subsequently to 1834.

J. PHILLIPS.

(No. 10.)

Copy of the statement in the handwriting of Mr. Phillips, the assistant cashier, (referred to by Mr. Fleming in his letter of November 16, 1838,) being the list kept by him of a number of bonds which had been paid, and the money received by Mr. Swartwout.

The portions of the following statement included within brackets, [] were in pencil in the original.

		[1.]				
Jan'y	11	J. Gehon & Co.	-	-	20,637	\$265 98
"	20	Chassuines & Paillet	-	-	20,934	213 68
"	12	J. Gehon & Co.	-	-	20,635	251 46
"	13	Foster & Netchie	-	-	20,613	136 36
"	12	Wadsworth & Smith	-	-	S. 9,953	117 88
"	17	J. Deving	-	-	20,771	109 80
"	20	P. J. Bujac	-	-	21,073	217 88
"	20	G. Davis	-	-	S. 9,983	499 90
"	17	B. Blanc	-	-	20,443	277 90
"	17	F. Victor & D.	-	-	20,457	303 96
"	20	J. M. Jacqueline	-	-	20,711	516 72
"	17	J. Napier	-	-	20,459	135 92
"	20	J. Beylard, jr.	-	-	S. 9,987	351 26
"	18	Masters, Markoe, & Co.	-	-	20,721	512 50
"	20	Goodhue & Co.	-	-	21,001	266 26
"	20	J. Webstur & Co.	-	-	21,313	130 75
"	20	C. Calemard & Co.	-	-	20,942	192 92
"	18	S. Broome & Co.	-	-	S. 9,947	322 00
"	20	Deraismes & Boezard	-	-	21,041	165 66
"	13	Coley & Smith	-	-	20,741	136 52
"	13	Do.	-	-	20,451	267 77
"	17	Do.	-	-	20,828	134 00
"	12	W. B. Bend	-	-	20,261	108 70
"	3	Do.	-	-	20,259	186 04
"	19	R. Vandewater	-	-	20,946	261 80
"	17	Wright & Co.	-	-	20,958	801 16
"	20	E. Cauldwell	-	-	20,950	111 20
"	17	E. & C. G. Fehr & Co.	-	-	20,429	1,494 68
"	18	Do.	-	-	20,431	286 84
"	20	B. D. Ivernoes	-	-	20,713	139 71
"	17	F. Gebhard	-	-	20,479	192 88
"	14	Taylor, Little, & Co.	-	-	21,919	150 85
"	10	Do.	-	-	20,263	598 50
"	10	Do.	-	-	20,265	382 20
"	7	Hinschen & Urquhart	-	-	20,615	436 30
"	7	C. Graeb & Victor	-	-	20,493	1,739 40
						[12,417 34]
"	18	A. Legaux & Plunkett	-	-	21,529	144 59
"	18	Do.	-	-	20,535	236 91
"	20	H. Jessop	-	-	20,866	138 87
"	10	A. & S. Willets	-	-	20,185	310 71

(No. 10)—Continued.

Jan'ry	13	A. & S. Willets	-	-	20,693	\$498 48
"	10	C. Richmond, jr.	-	-	20,719	143 06
"	20	L. F. Varet	-	-	S. 10,157	191 40
"	18	P. & J. S. Crary	-	-	20,842	520 84
"	20	Borceau & J. Umuller	-	-	20,976	102 68
"	11	S. H. Butler	-	-	19,991	182 24
"	10	C. Cairlidge	-	-	20,397	218 40
"	17	Do.	-	-	21,027	371 20
"	14	Do.	-	-	20,399	111 60
"	18	P. Harmony	-	-	20,433	1,315 26
"	19	W. & F. Jaques	-	-	20,667	136 99
"	18	P. Lajeune	-	-	S. 9,949	164 89
"	18	Do.	-	-	S. 9,951	179 38
"	20	Do.	-	-	S. 9,981	977 09
"	15	Piersons, & Co.	-	-	20,876	385 04
"	20	Tarbox, Kingsley, & J.	-	-	21,149	194 24
"	17	E. Noltenuns	-	-	20,565	568 07
"	13	W. W. Chester & Co.	-	-	20,509	218 46
"	10	Do.	-	-	20,293	281 69
"	20	J. Adams	-	-	S. 10,013	305 72
"	17	Hunt & Brooks	-	-	20,981	527 24
"	17	Do.	-	-	20,983	282 46
"	17	Wickelhausen & Achely	-	-	20,525	442 56
"	17	Do.	-	-	20,527	511 31
"	17	Stainer, Duteth, & Co.	-	-	S. 10,033	176 58
"	20	Deckham & Moore	-	-	S. 9,991	241 34
"	20	Do.	-	-	9,999	312 06
"	20	Sands, Turner, Fox, & Co.	-	-	20,993	265 88
"	20	Brothers Melly	-	-	20,679	288 25
"	20	J. Ellison	-	-	20,868	200 96
"	20	G. B. Morewood & Co.	-	-	20,804	564 72
"	18	Do.	-	-	20,991	318 24
"	20	[3.] C. H. Russell & Co.	-	-	20,783	[12,029 91] 492 96
"	22	Thompson & Co.	-	-	21,033	118 09
"	18	E. Fridler & Co.	-	-	21,205	202 28
"	18	Thompson, Austin, & Co.	-	-	20,902	1,497 03
"	29	L. Gayot	-	-	21,160	124 96
"	24	Do.	-	-	22,133	151 71
"	29	S. Chappel	-	-	21,164	122 46
"	18	Do.	-	-	20,543	1,267 99
"	29	Fitch & Co.	-	-	S. 10,025	260 88
"	21	Boorman, J., & Co.	-	-	20,880	351 84
"	20	Do.	-	-	20,878	255 30
"	18	D. Hadden & Co.	-	-	S. 9,975	721 45
"	12	Do.	-	-	20,127	200 80
"	11	Do.	-	-	20,129	167 08
"	15	Salters & Co.	-	-	20,890	408 20
"	29	Cleaveland, Lewis, & Co.	-	-	21,393	249 44

(No. 10)—Continued.

Jan'yry	21	S. Hicks & Sons	-	-	20,989	\$968 80
"	26	Cary & Co.	-	-	S. 10,019	596 42
"	26	Do.	-	-	S. 10,023	230 95
"	26	Girding & Sumon	-	-	21,103	107 30
"	20	Jeamenand & Beguin	-	-	20,731	153 75
"	24	P. Harmony & Co.	-	-	S. 10,021	178 70
"	26	F. Gebhard	-	-	21,067	2,005 92
"	29	P. Harmony & Co.	-	-	21,172	681 12
"	29	Do.	-	-	21,174	1,243 92
"	24	A. Legaux & Plunkett	-	-	21,527	210 80
"	29	Grennell, M., & Co.	-	-	21,295	262 00
"	26	F. S. & P. Schlesinger	-	-	21,231	201 92
"	26	Wolfe & Clarks	-	-	21,359	165 40
"	26	J. De Ruyter	-	-	21,170	158 41
"	26	C. Graebe & Victor	-	-	21,107	317 68
"	28	P. Harmony & Co.	-	-	21,113	3,968 62
"	28	De Rham & Moore	-	-	21,146	234 26
"	29	J. Rankin	-	-	21,133	167 62
"	29	J. D. Wright	-	-	21,109	291 68
"	24	E. Fridler & Co.	-	-	20,968	225 80
		[4.]				[18,963 54]
"	29	Breath, Bockee, & K.	-	-	21,123	272 23
"	26	Carwell & Murdock	-	-	21,351	314 72
"	24	A. Averill & Co.	-	-	20,898	630 48
"	29	H. & W. Delafield	-	-	21,166	634 40
"	29	Arnold & Lathrop	-	-	21,277	219 52
"	29	Ja. Morrison & Co.	-	-	21,713	312 96
"	21	E. Stevens & Sons	-	-	S. 9,957	3,700 00
"	20	G. H. Newbould	-	-	21,007	162 87
"	29	Jones, Walton, & F.	-	-	21,227	261 53
"	26	F. Grumenthat & Co.	-	-	21,168	182 24
"	29	G. B. Morewood & Co.	-	-	21,349	157 72
"	29	P. & J. S. Cray	-	-	21,131	532 64
"	26	J. S. Cray & R. Brumly	-	-	21,015	408 15
"	15	G. W. Shields	-	-	20,447	451 40
"	24	A. Loubat	-	-	S. 10,011	124 73
"	29	Wiley & Long	-	-	21,257	142 40
Febr'y	6	Hudson & Kennard	-	-	19,914	572 00
Jan'yry	18	Thompson, Austin, & Co.	-	-	22,977	260 04
"	17	Spofford & Tileston	-	-	20,800	2,746 20
Febr'y	5	Kissam & Co.	-	-	15,266	472 00
Jan'yry	25	N. Cogswell	-	-	S. 10,007	1,345 88
Febr'y	1	L. Page & Son	-	-	21,243	141 72
Jan'yry	20	Gilbert, Bailey, & Draper	-	-	20,677	224 04
"	26	Henschen & Urquhart	-	-	21,139	157 48
"	22	Do.	-	-	28,862	133 24
"	29	Wickelhausen & Achely	-	-	21,147	1,073 83
"	24	C. F. Uhlhorn & Co.	-	-	20,918	208 92
"	24	Do.	-	-	S. 9,985	396 58

(No. 10)—Continued.

Febr'y	5	T. Hunt & Co.	-	-	16,204		\$113 00
"	5	Roberts, Bros. & Co.	-	-	14,852		720 00
"	3	Labron & Ives	-	-	15,385		146 00
Jan'ry	24	McLellan & Richardson	-	-	20,872		738 40
"	17	W. Sketchly	-	-	21,059		596 86
"	15	J. W. Stewart	-	-	20,267		192 24
"	26	W. & S. Woodhull	-	-	14,049		166 00
		[5.]					[18,912 42]
Febr'y	3	Hunt & Brooks	-	-	14,656		177 00
"	3	Do.	-	-	14,654		595 00
"	3	Do.	-	-	14,652		162 00
"	3	Barclay & Livingston	-	-	21,221		141 30
"	4	Do.	-	-	21,247		136 34
"	5	Do.	-	-	21,303*	[1]	183 00
"	7	Do.	-	-	21,383		365 10
"	7	Do.	-	-	21,497		144 32
"	11	Do.	-	-	21,609		328 72
"	8	Do.	-	-	15,356		455 00
"	2	Do.	-	-	21,195		210 50
"	9	Do.	-	-	21,921		178 28
"	10	Do.	-	-	21,499		169 50
"	8	Do.	-	-	21,385		374 98
Jan'ry	24	Do.	-	-	20,926		145 41
"	24	Do.	-	-	10,009		171 56
"	13	Do.	-	-	20,073		505 81
"	22	Do.	-	-	21,011		311 88
Feb'ry	11	Do.	-	-	15,354		192 00
"	14	Do.	-	-	21,733		267 78
"	15	Do.	-	-	15,764		240 08
"	11	Phelps, Dodge, & Co.	-	-	15,820		281 00
Jan'ry	11	R. Evans & Co.	-	-	20,231		190 32
"	13	Do.	-	-	20,633		104 08
Feb'ry	10	Lyon, Wright, & Co.	-	-	22,541		108 64
"	18	J. & J. Stewart & Co.	-	-	16,260		629 00
"	15	C. W. Vorwerck	-	-	21,763		341 84
"	21	B. Stagg & Co.	-	-	22,243		248 44
"	21	Howland & Aspinwall	-	-	22,365		614 90
Jan'ry	13	Walker & Bro.	-	-	20,199		391 40
"	24	W. C. Boardman	-	-	10,029		118 24
"	1	W. Borine	-	-	19,524		215 42
"	13	Ch. Booth	-	-	20,209		172 01
"	21	V. Banalon	-	-	S. 9,967		1,924 85
"	10	G. Bailey & Draper	-	-	19,993		272 66
"	21	J. Chambers	-	-	21,019		118 80
		[6.]					[11,195 08]
"	10	R. J. Cochran	-	-	20,061		154 29
"	26	Do.	-	-	21,039		116 88
"	21	Do.	-	-	20,806		202 51
"	25	Do.	-	-	21,037		167 78

* The last figure 3 erased in the original.

(No. 10)—Continued.

Jan'yry	10	J. & A. Charters & Co.	-	-	20,277	\$491 76
"	14	Do.	-	-	20,749	261 56
"	16	J. Cooper	-	-	14,133	415 00
"	21	B. H. Downing	-	-	20,816	271 74
"	15	Do.	-	-	20,643	576 76
"	20	Do.	-	-	20,818	566 76
"	4	Dikeman & Mills	-	-	19,917	114 20
"	11	Darvion & Bros.	-	-	20,027	350 64
"	13	Do.	-	-	20,187	680 64
"	19	Do.	-	-	20,900	1,168 69
"	20	Do.	-	-	21,095	2,612 34
[Feb.]	21	Chastelain & Ponvert	-	-	22,329	457 08
Febr'y	21	Butau & Dolliver	-	-	22,341	416 80
"	21	T. Gibbs	-	-	22,339	224 68
"	21	Tisdale & Co.	-	-	22,427	573 52
"	20	A. Ogden	-	-	16,454	181 00
"	18	G. B. Morewood & Co.	-	-	16,576	331 00
Jan'yry	15	J. Connah	-	-	20,699	167 00
Feb'yry	9	Do.	-	-	21,847	156 80
"	21	C. Muer & Co.	-	-	22,291	693 40
"	23	Ja. F. Rachan	-	-	22,357	332 75
"	3	R. Loreaux	-	-	21,479	128 80
"	10	Do.	-	-	22,135	121 84
"	21	F. W. Schmidt & Co.	-	-	22,759	121 16
"	21	Maitland, K., & Co.	-	-	22,435	241 60
"	21	J. D. Wright	-	-	22,467	105 69
"	21	S. Chappel	-	-	22,485	597 06
"	21	Borceau & J. Umuller	-	-	22,297	176 31
Jan'yry	17	Wadsworth & Smith	-	-	20,673	184 76
Feb'yry	21	Do.	-	-	22,419	320 69
"	21	Riou Boell	-	-	22,317	100 20
"	21	A. Richards	-	-	22,237	226 96
		[7.]				[14,010 65]
"	21	Brown & Ives	-	-	22,517	123 51
"	21	F. & A. G. Carnes	-	-	22,633	145 93
"	18	Bud & Gillelan	-	-	22,481	180 00
"	17	Ja. Morrison & Co.	-	-	22,441	1,209 69
"	18	Marquand & Co.	-	-	22,729	150 41
"	22	J. B. Lasala	-	-	22,471	193 41
"	18	Roberts, Bros., & Co.	-	-	22,185	308 82
"	18	N. Cobb	-	-	22,825	110 06
"	18	Henschen & Urquhart	-	-	22,339	358 34
"	12	Phelps, Dodge, & Co.	-	-	22,197	549 16
"	10	Leverett & Thomas	-	-	22,003	142 34
"	18	Platt & Bros.	-	-	22,749	108 93
"	18	C. H. Marshall	-	-	22,167	152 08
"	18	W. W. Chester & Co.	-	-	22,165	245 01
"	18	C. & J. Barstow & Co.	-	-	22,321	310 72
"	18	Walker & Bro.	-	-	22,407	342 68

(No. 10)—Continued.

Febr'y	18	J. E. Hyde	-	-	-	22,337	\$161 78
"	10	French & Adlard	-	-	-	22,331	117 89
"	18	J. S. Timmens	-	-	-	22,295	275 40
"	18	Clark & Coit	-	-	-	22,741	104 28
"	18	J. Gehon & Co.	-	-	-	22,599	118 36
"	18	W. Whitewright	-	-	-	22,303	769 15
"	18	D. Fry	-	-	-	22,697	128 28
"	18	G. W. Newbould	-	-	-	22,647	216 00
"	18	Nasro & Green	-	-	-	22,699	186 20
"	18	M. Vanalstynne & Son	-	-	-	22,507	123 96
"	18	Tomes, Miller, & Co.	-	-	-	22,131	330 09
"	18	G. Grove	-	-	-	22,353	190 73
"	21	Meyer & Hupeden	-	-	-	22,315	370 20
"	21	McIntosh & Rhind	-	-	-	22,355	235 40
"	10	Cottenet & Barbey	-	-	-	21,699	506 94
"	10	Do.	-	-	-	21,697	140 44
[Jan.]	17	Do.	-	-	-	20,599	166 64
Jan'yry	4	Do.	-	-	-	19,651	123 58
"	25	Do.	-	-	-	14,033	151 00
Feb'yry	25	Do.	-	-	-	14,035	1,129 00
				[8.]			[10,176 41]
"	11	Desilver, Thomas, & Co.	-	-	-	22,469	534 60
Jan'yry	26	G. Whitaker	-	-	-	21,143	351 12
"	5	Crook, Watt, & Co.	-	-	-	19,959	564 70
"	10	Do.	-	-	-	19,961	365 56
"	14	Do.	-	-	-	20,371	935 82
"	15	Do.	-	-	-	20,373	714 66
"	17	Do.	-	-	-	20,481	184 12
"	13	Do.	-	-	-	20,369	319 64
Feb'yry	3	Do.	-	-	-	21,331	197 12
"	9	Do.	-	-	-	21,931	123 68
"	9	Do.	-	-	-	21,929	156 72
"	10	Thompson, Austin, & Co.	-	-	-	21,817	990 11
"	10	Patt Renauld	-	-	-	21,611	187 14
"	12	T. Gruneathat & Co.	-	-	-	21,845	157 16
"	10	P. Morton	-	-	-	21,833	210 00
Jan'yry	15	Riggs, Taylor, & Co.	-	-	-	20,491	645 83
"	13	Do.	-	-	-	20,191	1,134 58
Feb'yry	14	J. G. & E. Boker	-	-	-	22,159	201 92
"	14	Faber & Merle	-	-	-	S. 10,087	1,466 78
"	10	T. J. Bannon & Co.	-	-	-	22,039	174 60
"	10	A. E. Bone	-	-	-	22,091	127 30
"	12	K. Page	-	-	-	21,953	106 12
"	10	Grennell, M., & Co.	-	-	-	21,965	2,832 00
"	14	Colgate, Pollen, & Co.	-	-	-	22,029	276 24
"	10	Russell, Matteson, & Co.	-	-	-	22,669	140 19
"	10	J. Rankin	-	-	-	21,841	252 96
"	10	N. Trotter & Co.	-	-	-	22,011	201 66
"	12	P. Harmony & Co.	-	-	-	21,843	417 52

(No. 10)—Continued.

Feb'y	12	P. Harmony & Co.	-	21,731	\$1,734 10
"	12	Goodhue & Co.	-	22,213	643 72
"	9	Foster & Nitche	-	21,593	123 84
"	3	Do.	-	21,591	383 04
"	10	Stainer, Duteth, & Co.	-	22,583	335 16
"	10	Hicks, Laurence, & Co.	-	21,757	501 21
"	10	J. B. Lasala	-	21,651	293 96
"	12	J. Macy & Son	-	21,895	157 12
		[9]			[18,142 90]
"	11	C. Muer & Co.	-	21,569	874 12
"	10	Do.	-	21,567	1,906 48
"	10	E. W. Canning	-	22,109	134 96
"	10	Chassuines & Paillet	-	22,123	110 88
"	10	Thompson & Co.	-	21,791	817 60
"	10	Grennell, M., & Co.	-	21,831	410 96
"	11	Sherman & Gillelan	-	16,912	151 00
"	11	Do.	-	16,914	160 00
"	10	A. Prost	-	21,743	164 64
"	12	Jenrenaud & Beguin	S.	10,071	343 29
"	10	R. J. Walker	-	22,033	212 28
"	10	Jones, Walton, & F.	-	22,659	212 35
"	8	Porter, Denny, & Co.	-	21,647	1,428 48
"	7	Do.	-	21,649	127 00
"	12	D. Rogers & Son	-	21,625	1,827 72
"	10	A. H. Dorr & Co.	-	21,861	197 40
"	12	E. Stevens & Sons	S.	10,069	1,169 45
"	12	Masters, Markoe, & Co.	-	21,813	131 28
"	11	S. Guppy & Co.	-	22,205	132 74
"	10	J. C. Heartt & Brothers	-	22,637	139 40
"	3	Goddard & Gleeson	-	21,349	145 88
"	10	J. R. St. Felix & Co.	-	21,665	257 46
"	10	Reybun & Andariese	-	21,551	982 08
"	11	Do.	-	15,529	181 00
"	10	Boorman, J. & Co.	-	21,537	2,618 06
"	10	Do.	-	21,539	2,024 63
"	10	J. S. Summers & Co.	-	22,191	395 28
"	10	J. A. Vorsen	-	22,299*	178 40
"	10	Do.	-	22,309	421 32
"	10	J. R. Evans	-	22,521	299 32
"	10	G. B. Morewood & Co.	-	22,137	124 10
"	10	Donner & Rogers	-	21,969	109 00
"	10	H. Jessop	-	22,281	108 05
"	10	Wetmore & Co.	-	22,385	150 85
"	10	Hebert & Sonteyran	-	22,269	134 13
"	10	C. Brugiere & Co.	-	22,153	150 46
		[10]			[18,932 05]
"	3	D. Jacot	-	21,245	141 96
Jan'y	13	Ja. D. W. Stansbury	-	20,685	131 48
Feb'y	10	Wiley & Long	-	22,505	287 74

* The last figure 9 erased in the original.

(No. 10)—Continued.

Feb'ry	10	Bach & Bradish	-	-	22,023	\$218 46
"	12	W. & F. Jaques	-	-	21,799	180 96
"	10	Lane, Lamson, & Co.	-	-	21,883	1,257 24
"	10	R. Bage & Co.	-	-	22,559	119 51
Jan'ry	20	L. Lorut	-	-	S. 9,993	794 09
Feb'ry	10	Eorgler & Foley	-	-	21,773	150 80
"	9	Berryman & Ebbets	-	-	21,875	540 28
"	10	Do.	-	-	21,879	609 96
"	11	Faber & Merle	-	-	S. 10,053	227 70
"	3	Howland & Aspinwall	-	-	S. 10,039	468 13
"	9	McAlpin & McFarlan	-	-	21,947	332 21
"	12	C. A. & E. Hickscher	-	-	21,993	199 25
"	12	Do.	-	-	21,995	216 20
"	12	Do.	-	-	21,997	207 40
"	12	Do.	-	-	21,999	335 10
"	12	Do.	-	-	22,001	1,492 22
"	11	T. Gibbs	-	-	21,617	778 44
"	10	F. S. & P. Schlesenger	-	-	21,977	275 00
"	10	D. Felt	-	-	21,599	138 49
"	9	J. Chamberlin	-	-	22,031	141 44
"	12	De Rham & Moore	-	-	S. 10,067	232 50
"	10	Borceau & Muller	-	-	21,579	422 36
"	10	Do.	-	-	21,583	111 84
"	12	D. Watkinson & Co.	-	-	21,933	269 72
Jan'ry	29	Spoffard & Tileston	-	-	21,281	461 32
Feb'ry	11	Do.	-	-	21,615	614 98
"	10	Gibson, Sons, & Co.	-	-	22,279	105 41
"	12	L. F. Varet	-	-	S. 10,059	732 85
"	12	A. Averill & Co.	-	-	21,857	110 50
"	9	J. Allerson	-	-	22,373	175 12
"	11	S. Chappell	-	-	21,739	125 00
"	11	Do.	-	-	21,741	267 54
"	3	Philip & Eyterye	-	-	22,497	319 20
						[11]
"	10	J. Beylard, jr.	-	-	21,839	[13,192 40] 289 14
"	11	J. P. Garcia	-	-	21,829	201 50
"	12	J. Meyer & Son	-	-	21,897	336 72
"	10	E. Hunt	-	-	21,643	364 64
"	11	E. W. & F. Tryon & Co.	-	-	22,129	164 09
"	12	F. Gebhard & Co.	-	-	S. 10,065	411 59
"	10	Chastelain & Ponvert	-	-	22,695	222 79
"	11	Ja. Morrison & Co.	-	-	22,557	647 48
Jan'ry	15	Meyer & Hupeden	-	-	20,453	215 18
Feb'ry	12	J. Peters & Co.	-	-	21,663	156 45
"	9	Ja. Morrison & Co.	-	-	21,711	758 43
"	9	F. S. & P. Schlesenger	-	-	21,975	119 50
"	9	Borceau & Jumuller	-	-	21,581	341 19
"	9	Smith & Wright	-	-	22,241	167 50
"	10	Phelps, Dodge, & Co.	-	-	21,631	4,640 36

(No. 10)—Continued.

Feb'ry	11	Klindgen & Levenhazen	-	-	21,927	\$883 56
"	11	Carey & Co.	-	-	21,765	251 75
"	10	Salmon & Stuyvesant	-	-	21,543	129 26
"	9	C. A. & G. F. Everson	-	-	21,607	216 24
"	9	Phelps, Dodge, & Co.	-	-	22,181	653 96
"	9	Do.	-	-	21,629	1,178 60
"	9	Goodhue & Co.	-	-	21,423	514 00
"	11	B. Blance	-	-	21,610 ¹ / ₁₀	210 04
		[13.]				[17,457 17]
"	3	Hasluck & Buck	-	-	21,671	195 92
"	9	Do.	-	-	22,219	201 04
"	9	A. W. Spies	-	-	21,707	195 64
"	9	Littlefield & Shaw	-	-	21,745	532 34
"	9	W. Whitehead	-	-	21,399	4,572 56
"	9	E. P. & H. Heyer	-	-	21,095	149 48
"	9	Do.	-	-	21,097	207 08
"	11	C. Brugiere & Co.	-	-	21,835	183 06
"	9	L. F. Varet	-	-	21,549	222 68
"	9	J. R. St. Felix & Co.	-	-	21,669	154 05
Jan'ry	21	S. T. Tisdale	-	-	21,186	350 85
"	15	Do.	-	-	20,894	215 60
Feb'ry	9	J. Gehon & Co.	-	-	21,755	323 06
"	9	Webb & Tinson	-	-	22,013	149 84
"	9	W. & B. F. Wheelwright & Co.	-	-	21,627	388 95
"	3	A. & S. Willets	-	-	21,299	320 56
"	9	W. Whitewright	-	-	21,693	412 93
"	9	Do.	-	-	21,695	426 18
"	9	Tomes, Miller, & Co.	-	-	21,395	755 36
"	9	Do.	-	-	21,457	350 30
"	9	J. Bach	-	-	21,513	160 60
"	9	McCurdy & Aldrich	-	-	21,517	475 76
"	9	Do.	-	-	21,519	616 15
"	9	J. T. Dolan	-	-	21,441	331 48
"	9	Do.	-	-	21,443	130 84
"	9	Gracie & Sargent	-	-	9,687	291 00
"	9	Wolfe & Clarks	-	-	22,627	151 12
"	9	C. H. Russell & Co	-	-	21,989	379 22
"	9	Do.	-	-	21,991	447 18
Jan'ry	18	Van Amburg & Magee	-	-	20,617	1,219 12
Feb'ry	9	Cripps & Wyeth	-	-	21,637	968 55
"	9	T. Dean	-	-	21,511	250 30
"	9	C. H. Sand	-	-	21,461	623 67
"	9	J. W. Tait	-	-	22,211	163 50
	11	Arnold and Lathrop	-	-	21,871	317 19
Jan'ry	29	St. F. Dorr & Co.	-	-	21,421	217 03
Feb'ry	11	Do.	-	-	22,047	258 69
"	9	Do.	-	-	21,491	508 44
"	9	Do.	-	-	21,493	493 20
"	9	Do.	-	-	23,027	106 64

(No. 10—Continued.)

Feb'ry	11	P. & J. S. Crary - - -	21,691	\$488 65
"	10	Young, Smith, & Co. - - -	21,571	293 94
"	11	Back & Bradish - - -	22,025	183 30
"	11	E. P. Geer - - -	21,597	287 72
"	10	Desdesines & Boosard - - -	21,533	144 09
"	10	Do. - - -	21,535	235 98
"	10	J. E. Hyde & Co. - - -	21,623	796 25
"	10	Pfeiffer & Wiseman - - -	21,683	793 20
"	11	Chastelain & Ponvert - - -	21,681	753 24
"	11	Means & Sprague - - -	21,633	278 50
"	11	J. D. Wright - - -	22,107	117 08
"	10	P. J. Nevins & Son - - -	21,559	117 84
"	3	C. W. Vorwerck - - -	21,357	202 08
"	10	E. Boisregard - - -	21,685	569 35
Jan'ry	22	T. J. Barron - - -	21,049	219 00
Feb'ry	11	Grennell, M., & Co. - - -	21,767	401 50
"	11	Do. - - -	21,769	496 60
"	10	Fellows, Read, & Co. - - -	21,495	131 91
"	10	Do. - - -	21,523	326 25
"	9	D. Fry - - -	21,855	113 70
		[12.]		
"	9	Pruyn, Wilson, & V. - - -	21,851	[12,021 95] 166 52
"	9	Do. - - -	21,853	241 36
"	9	C. Donaldson & Co. - - -	22,409	115 40
"	9	L. Benedict & Son - - -	22,019	149 04
"	9	Do. - - -	22,021	179 04
"	9	J. & J. Stewart & Co. - - -	21,601	183 72
"	9	Do. - - -	21,603	122 56
"	11	E. & G. W. Blunt - - -	22,313	118 60
"	10	J. Hutchison - - -	21,635	109 47
"	10	C. H. Sand - - -	21,563	258 00
"	10	Do. - - -	21,565	944 39
"	10	P. Harmony & Co. - - -	21,503	895 72
"	11	Musegaes & Glumn - - -	21,771	592 20
"	10	F. Gebhard & Co. - - -	21,547	263 63
"	18	R. Grace [January] - - -	20,503	125 20
"	10	Engler & Foley - - -	21,639	179 72
"	10	Brothers Melly - - -	21,595	129 30
"	9	Stout, Ingoldsby, & Co. - - -	21,541	128 80
"	9	F. Sheldon & Co. - - -	22,247	156 24
"	9	J. S. Summers - - -	22,139	209 30
"	10	Goodhue & Co. - - -	21,501	2,006 97
"	10	E. Collamore - - -	22,610	117 60
"	9	Whitney & Foster - - -	22,849	919 57
"	9	Thompson, Austin, & Co. - - -	21,417	487 64
		[14.]		
"	7	C. Ahrenfeldt - - -	21,587	[17,923 20] 218 45
"	3	J. & J. Stewart & Co. - - -	21,259	476 76
"	9	P. & J. S. Crary - - -	21,687	115 72

(No. 10)—Continued.

Feb'ry	9	P. & J. S. Crary - - -	21,689	\$344 37
"	9	S. Cochran - - -	22,689	214 75
"	9	J. Reese & Sons - - -	21,469	470 62
"	9	J. Hill - - -	21,525	224 52
"	9	Tisdale & Co. - - -	21,717	243 47
"	9	Paton & Stewart - - -	21,509	137 32
"	3	C. Jegaumey - - -	21,515	124 19
"	9	W. W. Seymour - - -	21,777	218 44
"	9	T. L. Chester & Co. - - -	21,955	287 51
"	9	Do. - - -	21,959	229 13
"	9	J. P. Moore - - -	21,455	219 71
"	9	A. Baker - - -	21,467	122 32
"	9	Gravely & Wreaks - - -	22,625	153 72
"	9	P. J. Bujac - - -	22,163	234 01
"	9	Sheldon & Phelps - - -	21,485	166 12
"	9	Walsh & Mallory - - -	21,747	100 08
"	3	Hoguet & Son - - -	21,459	134 40
"	9	Kelloggs & Son - - -	21,575	175 35
"	9	Thompson & Co. - - -	21,789	600 40
"	9	Roberts, Bros., & Co. - - -	21,703	141 87
"	1	C. Richmond, jr. - - -	21,913	452 18
"	9	G. Webstur & Co. - - -	21,925	133 86
"	9	Lane, Lamson, & Co. - - -	21,881	1,336 64
"	3	Schuyler & Swords - - -	21,311	376 83
"	9	H. Wolcott - - -	21,375	231 75
"	9	Do. - - -	21,397	269 75
"	3	Do. - - -	21,287	367 75
Jan'ry	13	H. E. Wilson - - -	22,347	182 84
"	21	Hogan & Miln - - -	20,822	159 18
"	1	Do. - - -	19,583	458 87
"	10	Do. - - -	S. 9,919	1,151 91
"	12	Do. - - -	S. 9,937	107 00
Feb'ry	11	J. D. Wendall - - -	22,177	365 50
"	9	A. H. Dorr - - -	21,859	[10,947 29]
"	9	J. J. Roosevelt & Son - - -	21,505	230 80
"	9	F. Nostrand & Co. - - -	21,795	209 68
"	9	B. Pike & Son - - -	22,359	211 40
"	9	J. Blackburne, jr. - - -	22,531	111 01
"	9	J. A. Voison - - -	22,301	164 56
March	14	Wolfe, Bishop, & Co. - - -	22,301	218 32
"	19	Do. - - -	18,684	360 00
"	5	Wolf & Bishop - - -	571	111 88
"	7	Do. - - -	17,782	751 00
"	6	Do. - - -	18,390	213 00
"	6	Do. - - -	18,234	373 00
"	5	Do. - - -	18,388	182 00
Feb'ry	20	Do. - - -	17,266	177 00
"	18	Do. - - -	22,641	305 64
"	23	Do. - - -	22,639	257 52

(No. 10)—Continued.

Feb'ry	17	Webb & Douglass	-	-	16,292	\$184 00
March	7	Foote, Sterling, & Co.	-	-	17,740	251 00
Jan'ry	15	J. & T. Dolan	-	-	20,321	133 41
"	13	Do.	-	-	20,323	105 68
March	20	Barclay & Livingston	-	-	18,744	110 00
"	7	Do.	-	-	17,644	193 00
"	6	Do.	-	-	17,612	101 00
"	9	Do.	-	-	22,951	111 50
"	2	Do.	-	-	17,756	134 00
Feb'ry	16	Do.	-	-	15,798	132 00
"	17	Do.	-	-	15,796	254 00
March	14	E. Corning & Co.	-	-	18,953	221 00
"	19	Do.	-	-	18,955	132 00
"	7	Do.	-	-	17,992	500 00
"	6	Do.	-	-	23,049	237 26
"	6	Do.	-	-	17,630	133 00
"	5	Do.	-	-	17,632	390 00
"	20	A. C. Rossere	-	-	18,776	230 00
Feb'ry	11	Parsons & Co.	-	-	21,981	2,065 53
Mar. [1]	7	J. D. Wright	-	-	18,566	252 00
		[16.]	-	-		[9,747 19]
"	17	M. De Puger	-	-	23,057	125 00
Feb'ry	10	Harrington & W.	-	-	22,215	113 70
"	3	L. K. Bridge	-	-	21,411	429 80
March	17	Phelps, Dodge, & Co.	-	-	18,925	902 00
Feb'ry	23	McCurdy & Aldrich	-	-	22,619	1,712 99
Jan'ry	13	Do.	-	-	20,303	554 45
March	7	C. Starcke	-	-	18,120	105 00
			-	-	[20,629]	
Jan'ry	15	Hubbard & Casey	-	-	20,269*	129 68
"	24	Moller & Oppenheimer	-	-	20,884	223 94
"	24	Do.	-	-	20,888	2,814 90
Feb'ry	23	Riggs, T., & Co.	-	-	22,611	1,157 48
"	18	P. & J. S. Crary	-	-	22,217	1,101 14
"	15	G. Pattison & Co.	-	-	17,058	1,214 00
March	12	D. Crawford & Co.	-	-	18,456	210 00
Feb'ry	14	Dunscomb, Bros.	-	-	21,949	635 35
Jan'ry	12	Desilver, Thomas, & Co.	-	-	20,775	127 00
"	11	Do.	-	-	20,485	407 80
Feb'ry	12	J. Emlin	-	-	21,963	241 25
"	18	Kissam & Co.	-	-	22,345	309 00
"	23	Do.	-	-	22,617	251 12
"	3	Do.	-	-	21,473	339 36
"	9	Do.	-	-	21,477	204 60
Jan'ry	13	Do.	-	-	20,283	351 04
Feb'ry	17	L. Macassay	-	-	16,186	100 00
Jan'ry	13	Miller & Smith	-	-	20,727	154 84
"	13	Do.	-	-	20,729	148 76
Feb'ry	3	Do.	-	-	21,407	100 64
"	23	Do.	-	-	22,693	252 56

(No. 10)—Continued.

Feb'ry	18	Miller & Smith	-	-	22,691	\$104 80
"	3	T. Lord & Co.	-	-	21,371	1,399 30
"	23	Do.	-	-	22,605	1,511 13
March	7	B. Blanco	-	-	22,923	336 31
"	5	Broom, Bros., & Co.	-	-	17,804	360 00
"	5	Do.	-	-	17,806	161 00
"	9	Davis & Brooks	-	-	18,270	1,080 00
[Feb.]	15	J. Pegg	-	-	17,250	471 00
		[17.]				[19,440 94]
Feb'ry	1	R. Armstrong	-	-	21,197	135 52
"	9	A. B. Bayles & Co.	-	-	*22,703	172 88
"	23	Booth, Tomlinson, & B.	-	-	22,813	1,010 90
"	23	Gilbert, Bailey, & D.	-	-	22,859	188 52
"	22	W. Bowne	-	-	22,265	190 55
Jan'ry	5	J. Chamberlain	-	-	19,859	127 18
Feb'ry	23	J. & A. Charters & Co.	-	-	22,653	259 12
"	20	Do.	-	-	16,440	113 00
"	20	Do.	-	-	16,438	687 00
"	23	J. Connah	-	-	22,751	175 88
"	23	St. F. Dorr & Co.	-	-	22,657	358 82
"	23	Decasse, Miede, & Co.	-	-	S. 10,129	206 09
"	17	Do.	-	-	16,456	364 00
"	16	Do.	-	-	16,268	112 00
"	23	Do.	-	-	17,110	237 00
"	6	Do.	-	-	15,218	589 00
"	10	Do.	-	-	22,085	104 20
"	8	Do.	-	-	15,352	381 00
"	9	Do.	-	-	22,017	258 48
March	7	Berryman & Ebbets	-	-	23,111	695 00
Feb'ry	15	Do.	-	-	22,203	885 88
March	2	Whitney & Foster	-	-	37	261 60
Feb'ry	23	P. Lejeune	-	-	S. 10,109	383 81
"	23	Do.	-	-	S. 10,113	422 12
"	15	Berryman & Ebbets	-	-	22,201	299 10
"	9	J. & W. Blacketts	-	-	22,513	242 93
"	12	B. Graves & Co.	-	-	S. 10,073	853 71
"	15	Do.	-	-	22,009	117 18
"	14	C. F. Codwise	-	-	22,275	388 06
March	5	J. P. Garcia	-	-	17,546	235 00
Feb'ry	9	C. Hickman	-	-	22,609	103 12
Jan'ry	13	Do.	-	-	21,089	106 36
Feb'ry	14	B. Graves & Co.	-	-	S. 10,105	679 66
"	23	Do.	-	-	S. 10,103	709 70
March	8	A. & S. Perrot	-	-	17,964	105 00
Jan'ry	11	Moller & Oppenheimer	-	-	20,023	2,173 14
		[18.]				[15,332 51]
"	21	Moller & Oppenheimer	-	-	20,886	616 70
March	9	J. McCall	-	-	2,177	195 77
"	3	T. S. Chester & Co.	-	-	22,947	125 90

*This sum erased in the original with pencil.

(No. 10)—Continued.

Feb'ry	3	Fellows, Cargill, & Co.	-	-	21,223	\$169 85
"	10	Do.	-	-	21,807	200 25
"	15	Do.	-	-	21,809	348 25
"	9	Do.	-	-	21,447	123 19
"	9	Do.	-	-	21,449	331 25
"	10	Do.	-	-	21,521	179 00
"	23	Do.	-	-	22,519	101 75
"	18	Do.	-	-	22,173	332 96
"	15	Parsons & Hughes	-	-	16,218	353 00
March	7	J. & J. Stuart & Co.	-	-	17,764	256 00
"	6	E. Grousset	-	[S.]	9,823	143 00
Feb'ry	21	Aymar & Co.	-	-	22,285	1,560 62
"	21	Do.	-	-	22,287	213 04
"	24	Do.	-	-	22,491	506 78
"	10	Do.	-	-	21,445	216 64
"	3	Hyde & Goodrich	-	-	15,389	146 00
Jan'ry	26	L. Strasser	-	-	21,117	174 44
"	20	Do.	-	-	21,119	236 72
Feb'ry	23	Natham, Bouluquet, & Co.	-	S.	10,127	2,249 55
"	4	J. Mayer	-	-	15,192	139 00
"	4	Do.	-	-	15,196	278 00
Jan'ry	26	Do.	-	-	15,194	107 00
Feb'ry	24	J. & D. Clark & Hunt	-	-	16,970	298 00
"	25	R. D. Tucker	-	S.	9,785	422 00
"	1	C. Cartledge	-	-	21,327	208 60
"	3	Do.	-	-	21,325	379 60
"	3	Do.	-	-	21,329	336 00
"	10	Do.	-	-	22,145	608 80
"	22	Do.	-	-	22,555	512 80
"	25	Brown, Bros., & Co.	-	-	17,208 [X]	543 00
"	25	Do.	-	-	17,088	755 00
"	25	G. Grove	-	-	16,942	205 00
"	3	G. Pattison & Co.	-	-	14,948	1,304 00
"	23	Ogden, Ferguson, & Co.	-	-	22,687	[14,877 46] 235 44
"	23	W. & J. Stuart	-	-	22,671	107 68
"	23	J. Pegg	-	-	183	324 25
"	12	H. Scott	-	-	21,837	118 54
"	9	Hall & Bros.	-	-	22,453	110 00
"	18	Foster & Nitchie	-	-	22,533	439 06
Jan'ry	24	B. De Forrest & Co.	-	S.	9,989	497 68
"	17	Do.	-	-	20,327	2,598 16
"	7	Do.	-	-	19,799	2,879 46
Feb'ry	8	E. Riggs	-	-	21,827	215 20
"	10	J. C. Halsey & Co.	-	S.	10,057	177 60
"	10	G. Chance	-	-	21,605	204 44
"	23	J. & J. Stuart & Co.	-	-	22,501	152 56
Jan'ry	19	J. & F. S. Winslow	-	-	20,936	1,635 38
Feb'ry	14	Do.	-	S.	10,081	674 26

(No. 10)—Continued.

Feb'ry	14	J. & F. S. Winslow	-	-	21,819	\$156 85
"	3	H. Dammers	-	-	15,360	123 00
"	11	Brown, B., & Co.	-	-	15,677	1,272 00*
"	23	P. & J. Crary	-	-	22,539	478 67
"	23	E. & W. Hull	-	-	22,787	181 36
"	24	J. Correga	-	-	22,459	144 88
"	24	Means & Sprague	-	-	22,463	372 92
Jan'ry	13	Stout, Ingoldsby, & Co.	-	-	73	109 36
"	13	Do.	-	-	75	143 32
Feb'ry	24	Osborn & Youngs	-	-	22,643	122 51
"	24	Middletons & Co.	-	-	22,423	359 16
"	23	Webb & Tinson	-	-	22,677	157 83
"	23	Schuyler & Swords	-	-	22,705	112 24
"	24	F. Stoppom	-	-	22,565	289 08
"	23	A. C. Rossere	-	-	22,417	747 44
"	23	Thompson & Co.	-	-	22,681	383 20
"	22	Cripps & Wyeth	-	-	17,292	299 00
"	23	E. Stevens & Sons	-	-	S. 10,093	1,419 48
"	22	Holbrook & Ferme	-	-	17,018	186 00
"	22	Holbrook, Greene, & Co.	-	-	17,758	125 00
"	23	Crumbly & Draper	-	-	23,033	692 90
		[20.]				[18,295 93]
"	23	Tomes, Miller, & Co.	-	-	22,401	270 68
"	23	Congdon, Binns, & Co.	-	-	22,941	271 52
"	23	Congdon & Howland	-	-	79	158 27
"	23	J. M. Bruce	-	-	22,917	221 78
"	23	Walsh & Mallory	-	-	22,523	174 20
"	23	J. Elwell	-	-	22,455	353 76
"	23	Sands, Turner, Fox, & Co.	-	-	22,707	219 20
"	23	DeRham & Moore	-	-	S. 10,123	356 76
		[3]				
"	23	Do.	-	-	S. 10,125	236 70
"	23	Smith & Wright	-	-	22,745	130 06
"	23	P. A. Bruthaupt	-	-	22,397	234 85
"	23	Bayard & Deloynes	-	-	S. 10,169	188 77
"	23	Clack & Coit	-	-	23,021	130 12
"	23	W. Van Antwerp & Co.	-	-	22,701	124 88
"	22	J. Cheeseman	-	-	16,732	181 00
"	23	F. Nostrand & Co.	-	-	22,845	184 60
"	23	Fleming & Hone	-	-	22,613	240 21
"	23	A. Mathey & Co.	-	-	22,903	140 28
"	22	Porter, Denny, & Co.	-	-	22,655	707 12
"	23	J. Latour	-	-	S. 10,101	980 80
"	23	Littlefield & Shaw	-	-	22,489	1,246 58
"	23	R. C. Smith	-	-	23,509	129 48
"	23	Ibbotson, P., & Co.	-	-	22,827	168 92
"	23	T. L. Chester & Co.	-	-	22,675	705 34
"	23	Arnold & Lathrop	-	-	22,615	332 24
"	23	W. W. Chester & Co.	-	-	22,649	199 86

(No. 10)—Continued.

Feb'ry	23	W. W. Chester & Co.	-	-	22,651	\$363 54
"	23	J. Gehon & Co.	-	-	22,603	178 67
"	22	Do. -	-	-	18,240	105 00
"	15	Cripps & Wyeth	-	-	16,230	2,953 00
"	23	Follen & Cuesta	-	-	S. 10,125	155 20
"	23	Crafts, Stevens, & T.	-	-	22,661	1,256 06
"	23	Do. -	-	-	22,663	2,321 14
"	23	Do. -	-	-	809	227 80
"	23	Jee, Morrison, & Co.	-	-	S. 10,117	308 25
"	23	C. H. Russell & Co.	-	-	22,597	353 12
		[21.]				[16,509 76]
"	23	Snelling, Strong, & Co.	-	-	22,727	211 65
"	23	Weaman & Wyckoff	-	-	22,457	196 56
"	22	R. Spur & Son	-	-	22,479	170 68
"	23	W. Whitewright	-	-	22,561	425 04
"	23	G. Webstar & Co.	-	-	22,547	235 75
"	23	J. Robertson	-	-	22,847	416 08
"	23	R. Braem	-	-	S. 10,097	548 73
"	23	Otis & Mason	-	-	22,591	1,433 60
"	23	Bunker & Co.	-	-	22,475	662 98
"	23	L. D. Wright	-	-	22,635	125 52
"	23	Jeanrenand & B.	-	-	S. 10,131	391 26
"	23	W. Whitehead	-	-	22,477	882 58
"	23	Brander, Murray, & G.	-	-	22,645	115 32
"	22	J. N. Gosler	-	-	22,415	487 60
"	22	J. Mayer	-	-	22,545	214 20
"	22	Wadsworth & Smith	-	-	22,421	103 06
"	22	J. Gravillon & Co.	-	-	22,361	482 52
"	22	C. P. Leverick	-	-	22,439	240 24
"	22	C. F. Codwise	-	-	22,273	303 63
"	22	De Rham & Moore	-	-	22,549	274 24
"	23	Grennell, M., & Co.	-	-	23,291	197 35
"	22	G. F. Darby	-	-	S. 10,115	112 57
"	22	Bradford & Ballard	-	-	22,679	648 44
"	22	Maitland, Kennedy, & Co.	-	-	22,433	208 62
"	22	Graham & Schnudler	-	-	22,323	182 46
"	21	J. Gehon & Co.	-	-	22,601	175 56
"	22	P. & J. S. Crary	-	-	22,537	485 56
"	9	Smith & Ruthven	-	-	21,907	225 28
"	22	T. Gibbs	-	-	22,673	157 88
"	22	A. Casselle	-	-	22,535	643 60
"	22	T. Victor & Duckwitz	-	-	22,413	141 44
"	22	G. T. Trimble	-	-	22,373	182 52
"	22	Miesegaes & Glum	-	-	22,493	285 88
"	3	G. Pattison & Co.	-	-	16,056	2,679 00
"	22	Laing & Randolph	-	-	22,815	127 80
"	22	S. Sadler	-	-	22,629	301 83
		[22.]				[14,677 03]
Jan'ry	17	J. Vincennes	-	-	20,439	287 92

(No. 10)—Continued.

Feb'ry	20	Broom, Bros., & Co.	-	16,334	\$734 00
"	22	P. Harmony & Co.	-	22,393	694 54
"	21	S. Hicks & Sons	-	22,251	6,661 99
"	14	Meyer & Hupeden	-	S. 10,091	283 75
					[3]
"	21	Boorman, Johnston, & Co.	-	22,567 [X]	172 95
"	21	J. P. Garcia	-	22,437	193 50
"	21	Bailly, Ward, & Co.	-	22,259	160 46
"	21	J. Foulke & Sons	-	22,511	171 36
"	21	F. Dodd	-	22,229	1,448 03
"	22	B. Stagg & Co.	-	22,245	356 56
"	22	E. & C. G. Fehr & Co.	-	22,319	1,823 08
"	22	T. Dwight & Son	-	22,495	138 73
"	22	Adams, Bros.	-	22,487	555 20
"	22	Berryman & Ebbets	-	22,621	1,126 16
"	21	L. Montrose	-	22,311	162 00
"	21	C. Richmond, jr.	-	22,327	284 90
"	23	A. & S. Wellets	-	22,529	164 64
"	12	Do.	-	21,937	1,504 33
"	21	C. Colemaid & Co.	-	22,799	413 24
Jan'ry	20	Dunscob & Bros.	-	20,703	120 63
Feb'ry	21	J. Todhunter & Co.	-	S. 10,107	784 76
"	18	Lewis & Co.	-	22,189	152 32
"	21	Depeyster & Whitmarsh	-	S. 10,099	194 24
"	22	Littlefield & Shaw	-	22,411	345 88
"	11	Wolfe, Bishop, & Co.	-	16,134	376 00
"	3	Do.	-	15,629	246 00
"	5	Do.	-	15,399	337 00
Jan'ry	22	Do.	-	21,125	125 08
Feb'ry	6	Do.	-	15,625	787 00
"	9	Do.	-	15,627	317 00
Jan'ry	15	Do.	-	20,583	238 76
"	13	Do.	-	20,585	190 80
"	14	Do.	-	20,581	210 36
Feb'ry	6	Do.	-	21,985	534 04
"	9	Do.	-	21,983	124 36
					[23.]
"	3	Do.	-	21,987	[22,421 57] 135 56
"	1	E. Corning & Co.	-	21,207	589 82
"	9	Do.	-	22,075	116 04
Jan'ry	20	Do.	-	20,745	243 00
"	15	Do.	-	20,571	124 40
"	15	Do.	-	20,573	443 22
"	15	Do.	-	20,575	303 92
Feb'ry	5	Do.	-	15,445	586 00
Jan'ry	21	Do.	-	20,743	1,087 23
Feb'ry	11	Do.	-	16,146	304 00
"	11	Do.	-	15,449 [15,499]	121 80
"	12	Do.	-	15,447	1,269 00
"	12	F. Boorman	-	22,283	147 60

(No. 10)—Continued.

Feb'yry	16	F. Gebhard & Co. -	-	22,057		\$973 18
"	16	Do. -	-	S. 10,803	[10,083]	3,416 98
"	15	Sands, Turner, F., & Co. -	-	16,214		1,321 00
"	8	Berryman & Ebbets -	-	21,877		1,499 80
"	17	Tisdale & Co. -	-	22,369		228 34
"	15	McCurdy & Aldrich -	-	22,801		809 78
Jan'yry	20	A. Michau -	-	S. 9,971		6,543 54
Feb'yry	3	Parsons & Hughes -	-	21,381		163 12
"	9	Do. -	-	21,531		303 96
"	16	Brothers Melly -	-	15,852		143 00
"	15	G. Meyer & Son -	-	16,242		468 00
"	15	B. Stagg & Co. -	-	15,705		123 00
"	16	F. Sheldon & Co. -	-	15,980		2,023 00
"	14	G. Whitaker -	-	22,007		110 48
"	16	F. S. & P. Schlesinger -	-	21,979	[22,979]	236 50
"	17	J. & J. Stuart & Co. -	-	22,207		299 04
"	15	Do. -	-	16,262		168 00
"	10	St. F. Dorr & Co. -	-	22,049		302 02
"	10	Jee, Morrison, & Co. -	-	21,709		384 14
"	14	Do. -	-	22,069		284 24
"	12	P. Fowler -	-	22,037		755 55
"	15	Arnold & Lathrop -	-	22,305		460 12
"	15	Charoumes & Pailler -	-	21,961		3,364 64
		[24.]				[29,853 02]
"	15	P. A. Hargons -	-	22,239		1,506 19
"	15	F. A. Lohre -	-	22,499		114 50
"	15	Cutting & Bros. -	-	22,349		194 58
Jan'yry	26	Colgate, Pollen, & Co. -	-	21,063		338 08
Feb'yry	15	Fellows, Read, & Co. -	-	21,867		442 75
"	10	St. F. Dorr & Co. -	-	21,863		768 14
"	10	Do. -	-	21,865		227 87
"	15	Do. -	-	22,045		181 31
"	15	B. D. Ivernois -	-	21,915		230 31
"	15	Pfeiffer & Wiseman -	-	21,983	[21,893]	107 84
"	15	Thomson, Austen, & Co. -	-	22,041		193 85
"	15	A. Mathey -	-	22,515		313 73
Jan'yry	12	W. Page -	-	S. 9,961		115 74
Feb'yry	3	Hart, Leslie, & W. -	-	21,719		166 36
"	15	J. Brylard, jr. -	-	22,103		182 17
"	15	W. & B. P. Wheelwright & Co. -	-	22,101		768 20
"	12	A. Laubat -	-	21,737		180 14
"	12	Do. -	-	S. 10,061		2,133 62
"	16	C. A. & E. Heckscher -	-	22,065		2,932 39
"	19	Broom, Bros., & Co. -	-	22,363		1,917 50
"	18	Hagedon, Leopold, & Co. -	-	22,735		214 52
"	18	Brothers Melly -	-	22,267		190 50
"	17	Egleston & Battelle -	-	22,209		224 50
"	21	P. Harmony -	-	22,391		1,250 10
		[25.]				[11,894 89]

(No. 10)—Continued.

March	22	Marquand & Co.	-	-	19,573	\$179 00
"	22	Do.	-	-	18,895	124 00
"	23	T. S. Chester & Co.	-	-	23,525	298 28
Feb'yry	3	W. H. Thorn	-	-	S. 10,049	178 49
Jan'yry	17	Do.	-	-	21,061	417 43
"	24	Do.	-	-	S. 10,017	629 85
"	18	Do.	-	-	S. 9,973	407 48
Feb'yry	23	Do.	-	-	S. 10,119	351 90
"	8	R. Smith	-	-	S. 10,217	[+] 1,867 04
Jan'yry	7	Do.	-	-	9,913	6,028 93
March	5	Bell, Ogilvie, & Co.	-	-	18,182	793 00
"	5	Do.	-	-	18,184	790 00
Feb'yry	14	Do.	-	-	22,043	181 06
March	22	Broom, Brothers, & Co.	-	-	19,254	541 00
"	22	Do.	-	-	19,056	478 00
"	22	Do.	-	-	19,054	673 00
"	23	W. Redmond	-	-	373	[13,938 46] 129 97
"	26	Stone, Sever, & Bach	-	-	19,730	266 00
"	22	Tooker, Mead, & Co.	-	-	19,112	210 00
"	5	Bell, Ogilvie, & Co.	-	-	18,180	978 00
Feb'yry	21	E. Grousset	-	-	S. 10,111	411 02
"	9	Kissam & Co.	-	-	21,475	577 40
Jan'yry	10	Do.	-	-	20,281	1,000 92
Feb'yry	21	Smith & T.	-	-	22,585	687 59
"	11	Do.	-	-	21,797	641 12
"	11	Do.	-	-	22,059	771 76
"	11	Do.	-	-	22,061	631 22
March	15	Do.	-	-	18,482	1,279 00
Jan'yry	1	Do.	-	-	19,923	2,414 92
"	1	Do.	-	-	20,071	231 62
		[26.]				[24,169 00]
March	15	L. Benedict & Co.	-	-	19,256	216 00
"	23	C. A. & E. Heckscher	-	-	23,159	1,855 61
"	22	Hart, Leslie, & W.	-	-	19,058	438 00
"	22	C. S. Browning & Co.	-	-	20,158	203 00
"	21	C. Merle	-	-	23,127	174 03
Feb'yry	24	G., Pattison & Co	-	-	17,366	1,113 00
March	7	T. Low	-	-	17,968	909 00
"	12	J. Cooper	-	-	18,410	[29,077 64] 193 00
"	23	Maurice, G., & Co.	-	-	23,311	1,491 68
"	24	Do.	-	-	23,313	777 68
"	24	J. C. Halsey & Co.	-	-	19,090	322 00
Jan'yry	19	S. & E. Willets	-	-	20,830	165 20
March	2	J. Greenfield & Co.	-	-	17,576	230 00
"	23	C. F. Codwise	-	-	205	417 50
"	12	Do.	-	-	23,087	818 22
"	23	D. N. Lord	-	-	23,481	800 55
Feb'yry	3	Do.	-	-	21,415	608 31

(No. 10)—Continued.

Jan'ry	10	D. N. Lord	-	-	20,117	\$868 49
March	24	Fitch & Co.	-	-	S. 10,179	280 97
Jan'ry	17	Moller & O.	-	-	20,383	3,789 74
March	26	Gilson, Sons, & Co.	-	-	23,391	226 88
"	26	Crumby and Draper	-	-	87	122 64
"	26	Do.	-	-	23,501	185 04
"	26	Do.	-	-	23,499	278 39
"	26	Boraem & D.	-	-	23,351	173 20
					[4]	
"	5	T. T. Ash & Co.	-	-	18,842	702 00
"	1	Do.	-	-	467	131 30
"	5	Sackett & Read	-	-	17,654	206 00
Feb'ry	10	Stoutenburgh, M.	-	-	22,089	153 44
					[27.]	
Jan'ry	10	Swords, H., & Co.	-	-	20,461	130 24
Feb'ry	22	Steele & Warren	-	-	17,658	102 00
March	5	H. P. & C. Corlies	-	-	18,200	298 00
Jan'ry	15	A. B. Bayles & Co.	-	-	20,773	179 68
March	19	J. Grant	-	-	18,682	107 00
"	26	Maurice, G. & Co.	-	-	23,315	1,287 60
Feb'ry	10	Limet & Blancan	-	-	S. 9,699	143 00
					[7]	
March	26	D. N. Lord	-	-	23,429	1,344 18
"	27	Gilbert, Bailey, & D.	-	-	561	102 48
Jan'ry	5	N. J. Elliot & Co.	-	-	19,845	858 40
March	26	J. Pegg	-	-	449	110 00
"	5	J. C. Hearts & Brothers	-	-	18,734	240 00
"	23	G. Pattison & Co.	-	-	23,375	1,030 57
					[47,953 02]	
Feb'ry	18	A. & H. S. Thorp	-	-	22,581	104 61
"	23	Do.	-	-	22,731	100 60
Jan'ry	10	Do.	-	-	20,363	139 01
					[48,297 24]	
March	28	M. De Puger	-	-	19,424	123 00
"	17	Pitkin, B. & T.	-	-	18,562	1,521 00
"	26	Do.	-	-	19,154	561 00
"	22	C. Redmond, jun.	-	-	19,910	340 00
"	22	Do.	-	-	20,040	306 00
"	26	Do.	-	-	19,640	177 00
"	29	Berryman & E.	-	-	25	113 32
"	22	E. Grousset	-	-	S. 10,173	596 49
"	22	Do.	-	-	23,131	130 13
"	30	R. Kennet	-	-	19,596½	312 00
April	3	H. Farnum & Co.	-	-	2,011	223 84
"	3	Maurice, G. & Co.	-	-	223	213 72
					[28.]	
March	22	E. Cauldwell	-	-	19,006	171 00
April	1	J. Williams	-	-	20,468	376 00
					[52,914 74]	

(No. 10)—Continued.

Jan'y	22	Moller & O.	-	-	20,882	\$2,196 66
						[55,658 40]
April	3	Stone, Swan, & Co.	-	-	127	864 41
"	3	Do.	-	-	227	139 00
"	3	Do.	-	-	229	648 07
Febr'y	13	S. & E. Willets	-	-	15,473	208 00
April	3	R. Loream	-	-	19,876	132 00
"	3	J. Pegg	-	-	887	214 25
"	3	J. & J. Stuart & Co.	-	-	533	524 09
"	3	Do.	-	-	535	314 72
"	3	A. Waller	-	-	339	291 96
Jan'y	13	W. A. Laurence, & M.	-	-	20,733	340 01
"	[13]					
"	30	Do.	-	-	20,075	683 19
Feb'y	3	Do.	-	-	21,363	352 97
"	18	Do.	-	-	22,451	168 31
"	23	Do.	-	-	22,571	518 72
April	3	J. Blackburn & Co.	-	-	237	129 00
"	3	Boorman, J. & Co.	-	-	19,551	669 00
"	3	Do.	-	-	97	307 81
"	3	Foote, S. & Co.	-	-	317	726 12
"	3	J. R. Evans	-	-	619	140 04
Jan'y	21	Wood, J. & B.	-	-	20,777	411 08
"	10	Do.	-	-	20,031	212 95
"	19	Do.	-	-	20,779	133 61
Feb'y	9	Do.	-	-	21,465	300 68
"	10	Do.	-	-	21,585	126 35
"	3	Do.	-	-	21,225	332 39
"	18	Do.	-	-	22,187	184 64
"	22	Do.	-	-	22,371	433 84
						[29.]
"	22	G. Treadwell	-	-	16,506	162 00
March	2	Thompson, Austin, & Co.	-	-	22,975	275 32
Jan'y	21	J. Wright, jr. & Co.	-	-	21,017	268 20
"	13	Do.	-	-	20,649	235 40
March	30	H. P. & C. Corlies	-	-	19,816	296 00
"	7	F. Fontaine, aîné	-	-	17,760	417 00
Jan'y	20	Reyburn & A.	-	-	20,659	167 52
April	3	Taylor, Little, & Co.	-	-	463	602 08
"	3	Do.	-	-	465	1,068 48
March	23	A. Mitchell & Co.	-	-	23,319	1,752 51
"	23	A. & W. G. Mitchell, & Co.	-	-	23,321	295 90
"	27	Do.	-	-	19,608	443 00
"	27	A. Mitchell & Co.	-	-	19,606	280 00
"	27	Do.	-	-	19,610	1,710 00
						[9]
April	3	Underwood, Tettersal, & Blain	-	-	259	326 52
"	3	Do.	-	-	257	282 18
March	5	A. Mitchell & Co.	-	-	17,730	214 00

(No. 10)—Continued.

April	1	A. & W. G. Mitchell & Co.	-	19,748	\$182 00
"	3	Do.	-	115	142 64
"	4	Do.	-	505	192 28
March	26	H. Lacoste	-	19,428	263 00
April	3	Hart, Leslie, & W.	-	531	184 70
"	3	P. D. P. Greene	-	553	120 12
"	3	W. Redmond	-	7	882 00
Jan'yry	17	Hogan & Milne	-	20,569	1,280 04
"	17	Do.	-	20,567	409 90
Feb'yry	23	Do.	-	S. 10,121	386 33
"	16	Do.	-	S. 10,085	295 40
March	22	Webb & Douglass	-	19,214	259 00
"	26	Do.	-	19,216	339 00
[30]					[78,898 13]
April	5	Wolfe, Brother, & Co.	-	20,166	210 00
"	3	Do.	-	573	895 36
"	3	Do.	-	575	921 72
"	1	E. Corning & Co.	-	19,752	522 00
March	30	Do.	-	19,477	1,857 00
"	26	Do.	-	19,479	422 00
April	5	Do.	-	19,750	3,246 00
"	5	Do.	-	673	334 67
"	3	Barclay & Co.	-	S. 9,912	201 00
"	3	Barclay & L.	-	S. 9,910	431 00
"	1	Do.	-	19,565	729 00
"	1	W. Bowne	-	19,525	216 00
"	5	E. Corning & Co.	-	19,980	579 00
					[89,462 88]
Jan'yry	29	M. Taylor	-	21,355	122 12
Feb'yry	21	Do.	-	22,563	605 74
Jan'yry	17	Do.	-	20,593	884 22
Feb'yry	11	Do.	-	21,917	261 00
"	12	Do.	-	S. 10,077	573 26
"	14	Do.	-	S. 10,079	288 22
"	20	Brinckerhoff & W.	-	16,380	131 00
					[2,865 56]
"	22	Harris & C.	-	22,483	178 40
"	10	Do.	-	21,935	170 60
"	22	Do.	-	1,105	365 20
Jan'yry	15	Do.	-	20,663	184 80
"	15	Do.	-	20,661	117 80
April	3	R. & H. Haight	-	155	330 96
					[1]
March	23	Parsons, H. & Co.	-	23,507	551 90
Feb'yry	20	Do.	-	16,220	896 00
March	27	A. & G. Ralston	-	23,459[+]	378 36
April	5	Berryman & E.	-	445	823 36
"	5	Whitney & F.	-	459	161 04
[31.]					[7,023 98]
"	5	F. Thorspecker	-	739	133 25

(No. 10)—Continued.

April	5	Crofts, F. & T.	-	-	811	\$372 08
"	5	C. W. Vorwerk	-	-	19,890	122 00
March	26	Decasse, M. & Co.	-	-	23,517	228 55
April	3	Lewis & Co.	-	-	483	385 15
"	3	Crumby & D.	-	-	85	658 71
"	3	Do.	-	-	667	1,568 19
"	5	Do.	-	-	665	212 08
"	3	C. Cope	-	-	669	186 24
"	3	Do.	-	-	671	116 52
March	19	Harrington & W.	-	-	18,708	106 00
April	7	Faulkner & R.	-	-	20,306	202 00
Feb'ry	10	Stone, Swan, & Co.	-	-	21,779	3,805 99
April	5	Stone, S., & B.	-	-	727	164 33
Feb'ry	9	Dyer & B.	-	-	22,051	171 66
"	10	J. C. Howe & Co.	-	-	22,335	111 20
April	10	Graham & Co.	-	-	20,923	229 00
"	10	E. & W. Hull	-	-	20,548	187 00
"	10	C. Cartlidge	-	-	20,398	219 00
"	10	A. & W. G. Mitchell & Co.	-	-	20,334	214 00
"	10	J. & A. Charters & Co.	-	-	20,278	491 00
"	10	G. Howland	-	-	20,254	176 00
"	10	J. Paten & Co.	-	-	20,150	162 00
"	3	Hart, Leslie, & W.	-	-	2,155	129 96
March	20	Oakley & R.	-	-	S. 9,871	118 00
April	11	T. Wardle	-	-	20,833	103 00
"	11	W. W. Todd & Co.	-	-	19,930	257 00
"	11	Grennell, Minturn, & Co.	-	-	20,110	953 00
					[32.]	[18,806 89]
Jan'ry	5	Davis, Brooks, & Co.	-	-	20,145	711 74
"	17	Do.	-	-	20,475	721 07
"	21	Do.	-	-	20,790	347 58
"	21	Do.	-	-	20,794	431 45
"	21	Do.	-	-	20,796	927 52
"	20	Do.	-	-	20,988	511 82
"	18	Do.	-	-	20,681	774 59
"	29	Do.	-	-	S. 10,027	252 54
"	3	Do.	-	-	19,669	553 06
						[24,038 26]
April	12	W. B. Bend	-	-	20,262	108 00
Feb'ry	14	Moller & O.	-	-	21,749	2,314 02
"	21	Do.	-	-	22,255	2,097 31
"	21	Do.	-	-	22,257	463 22
"	10	Do.	-	-	22,893	216 20
*"	9	W. C. Thompson	-	-	10,075	399 83
April	13	Hyde & G.	-	-	20,168	233 00
"	13	Smith, Thurger, & Co.	-	-	20,426	226 00
"	13	F. D. Bonnett & Co.	-	-	21,082	133 00
"	13	T., Hunt & Co.	-	-	21,106	143 00
"	12	N. Chater	-	-	20,314	105 00

* This line is erased in the original.

(No. 10)—Continued.

April	15	R. Glover	-	-	20,546	\$259 00
"	15	Do.	-	-	22,106	173 00
Febr'y	3	H. Wilson	-	-	15,391	266 00
April	21	A. H. Dorr & Co.	-	-	1,431	354 65
"	20	C. Colemaid	-	-	20,943	193 00
"	23	W. Redmond	-	-	1,017	229 75
"	23	T. Lowe & Co.	-	-	979	519 92
"	20	Parsons, H., & Co.	-	-	917	412 12
"	23	J. & T. S. Winslow	-	-	1,487	114 24
"	23	J. & A. Charters & Co.	-	-	2,655	134 80
"	23	Do.	-	-	993	369 25
"	20	J. Blackburn	-	-	2,325	146 92
"	25	C. Cope	-	-	1,939	487 74
"	25	Mederer & L.	-	-	2,523	123 72
"	25	Hagedon, L., & Co.	-	-	3,393	440 76
"	25	Do.	-	-	3,091	165 75
"	25	E. Haisey	-	-	2,619	222 64
"	25	Pope & Aspinwall	-	-	1,203	121 40
"	21	C. Richmond, jr.	-	-	21,268	281 00
"	22	Do.	-	-	21,266	160 00
"	25	J. Cooper	-	-	3,315	125 56
"	25	R. Jaffray & Co.	-	-	3,089	110 93
"	26	C. H. Sand	-	-	3,367	115 94
				[35]		[5,528 09]
"	25	J. B. Holstead	-	-	2,445	230 64
"	27	H. Jessop	-	-	2,639	145 00
"	27	J. Mortimer, jr., & Co.	-	-	3,185	150 96
"	25	F. G. Berteau	-	-	3,437	720 16
"	27	Field, Thompson, & Co.	-	-	3,095	120 96
"	26	J. Bach	-	-	3,323	102 12
						[6,997 93]
"	27	Maurice, G., & Co.	-	-	1,231	317 60
"	27	Shelson & P.	-	-	1,225	155 32
"	27	J. & J. Stewart	-	-	2,047	732 49
"	26	Legaux & P.	-	-	3,619	138 93
Janu'y	3	Davis & Brooks	-	-	19,566	3,358 14
"	5	Do.	-	-	19,739	1,999 47
"	21	Do.	-	-	20,792	1,889 14
April	26	Decasse, M., & Co.	-	-	1,521	311 88
"	26	Do.	-	-	1,523	709 54
"	26	Do.	-	-	1,631	250 83
						[16,861 27]
"	28	Congdon, B., & Co.	-	-	3,427	139 24
"	28	Do.	-	-	1,883	140 28
"	26	C. Cope	-	-	1,937	200 44
"	26	Do.	-	-	1,935	139 64
"	28	Stone, S., & Co.	-	-	1,665	211 42
Febr'y	2	Moller & O.	-	-	21,191	2,092 04
"	2	Do.	-	-	21,199	152 04

(No. 10)—Continued.

Febr'y	11	Moller & O.	-	-	-	21,553	\$1,911 90
"	11	Do.	-	-	-	21,555	955 02
April	20	H. Fisher	-	-	-	20,925	291 00
"	28	Walker, Bros.	-	-	-	2,769	315 48
						[7]	
"	28	Do.	-	-	-	2,971	372 20
"	26	S. Mange	-	-	-	2,681	121 03
						[36]	[23,903 00]
April	28	J. & J. Stuart & Co.	-	-	-	2,041	407 67
"	28	Do.	-	-	-	2,043	636 96
"	28	Do.	-	-	-	2,049	608 72
"	30	Rogers, K., & G.	-	-	-	2,869	106 84
"	[27]28	G. W. Tysen & Co.	-	-	-	2,595	210 00
"	[28]	Do.	-	-	-	2,601	142 16
"	28	Do.	-	-	-	2,599	208 64
"	28	Ogden, F., & C.	-	-	-	1,343	1,592 40
"	30	Cary & Hart	-	-	-	3,149	176 44
"	28	W. Redmond	-	-	-	1,681	532 44
"	28	Do.	-	-	-	1,683	918 40
"	28	G. Hardin	-	-	-	1,481	867 42
"	27	T. Peck	-	-	-	3,014	162 43
"	13	G. Patteson & Co.	-	-	-	20,558	506 00
"	23	R. Hutton	-	-	-	997	207 58
Febr'y	17	Do.	-	-	-	22,147	177 56
							[31,358 66]
April	30	C. T. Shipman	-	-	-	2,970	243 36
"	30	J. & J. Stewart	-	-	-	2,045	694 16
"	30	Downer & Rogers	-	-	-	2,077	390 00
"	30	J. McCrea	-	-	-	1,903	607 34
"	28	Huntingdon & Co.	-	-	-	2,407	128 53
"	28	Do.	-	-	-	1,549	179 33
"	28	Do.	-	-	-	2,409	104 56
"	3	Godfrey, Pattison, & Co.	-	-	-	543	307 10
"	27	Jacob Smith, B., & Co.	-	-	-	2,541	538 55
"	27	C. Cartledge	-	-	-	2,355	746 00
"	28	Do.	-	-	-	2,351	705 80
"	28	Do.	-	-	-	2,353	605 20
							[37]
May	1	Do.	-	-	-	2,751	324 60
"	1	Do.	-	-	-	21,328	209 00
April	26	Van Amburg, & M.	-	-	-	9,351	114 76
"	28	Lee, S., & Co.	-	-	-	2,187	259 78
"	28	Do.	-	-	-	2,189	171 44
*	28	Do.	-	-	-	2,191	167 04
							[36,608 59]
"	28	Do.	-	-	-	2,193	555 89
"	28	Stone, S., & Co.	-	-	-	1,605	1,612 51
"	28	Do.	-	-	-	1,603	1,882 84
"	28	E. Lord & Co.	-	-	-	1,783	3,733 63
"	28	E. & W. Hull	-	-	-	2,767	433 16

* The lines within brace are erased with pencil in the original.

(No. 10)—Continued.

May	1	J. & J. Stuart & Co.	-	-	2,675	\$789 07
"	1	J. & T. S. Winslow	-	-	2,861	137 91
"	1	F. W. Schmidt & Co.	-	-	-	440 95
						[47,441 17]
"	3	Wolfe, B., & Co.	-	-	21,988	135 00
"	1	Do.	-	-	2,805	948 15
Ap'l	28	Do.	-	-	2,489	943 63
"	13	Do.	-	-	20,586	190 00
"	14	Do.	-	-	20,582	211 00
"	15	Do.	-	-	20,584	238 00
"	16	Do.	-	-	907	261 68
May	3	Barclay & Livingston	-	-	21,222	141 00
"	3	Do.	-	-	2,499	139 11
"	3	Do.	-	-	2,501	497 37
"	2	Do.	-	-	21,196	210 00
Ap'l	13	Do.	-	-	20,074	505 00
[12]	14*	Do.	-	-	S. 9,934	541 00
May	1	E. Corning & Co.	-	-	21,208	590 00
Ap'l	15	Do.	-	-	20,572	124 00
"	21	Do.	-	-	20,744	1,088 00
"	25	Do.	-	-	2,565	225 44
"	20	Do.	-	-	20,746	243 00
"	15	Do.	-	-	20,574	443 00
"	15	Do.	-	-	20,576	303 00
"	7	Webb & D.	-	-	19,966	514 00
						[38]
"	20	L. Benedict & Son	-	-	6,171	134 04
"	3	Puyn, Wilson, & V.	-	-	6,169	102 88
May	1	Do.	-	-	6,167	164 07
"	2	Brander, M., & G.	-	-	21,190	2,547 00
Ap'l	29	J. C. Halsey & Co.	-	-	21,152	344 00
May	2	Meyer & H.	-	-	2,589	379 61
"	3	J. & J. Stuart & Co.	-	-	21,260	477 00
"	3	Cripps & Wyeth	-	-	22,172	102 00
Ap'l	28	E. Lord & Co.	-	-	1,785	682 24
						[60,865 39]
						[1,154 15]
						[59,711 24]
						†
May	3	R. Loreaux	-	-	21,480	128 00
"	16	Griffin, Patterson & Co.	-	-	22,450	185 00
"	3	Hart, Leslie, & W.	-	-	21,720	167 00
"	3	P. & J. Crary	-	-	21,380	378 00
"	3	C. W. Vorwerck	-	-	21,358	202 00
"	3	E. Smith	-	-	3,293	171 64
"	3	Tisdale & Co.	-	-	21,468	402 00
Ap'l	26	Crumby & Draper	-	-	1,929	110 36
"	26	Do.	-	-	1,931	137 72

* Erased in the original.

† The lines enclosed within brace are erased with pencil.

(No. 10)—Continued.

Ap'l	26	Crumby & Draper	-	-	1,933	\$102 12
May	3	Kissam & Co.	-	-	21,474	
"	7	F. Gebhard & Co.	-	-	2,731	634 57
"	1	R. Kingsland	-	-	5,096	146 00
						[2,764 41]
"	7	C. W. Vorwerck	-	-	2,881	133 30
"	6	L. Montrose	-	-	2,759	250 00
"	6	G. P. Nelms	-	-	2,952	529 11
"	6	P. & J. S. Crary	-	-	2,982	135 78
"	6	A. & A. Hunter	-	-	2,087	426 00
Ap'l	5	Delano & Laryden	-	-	845	238 64
"	5	Do.	-	-	335	243 29
"	26	Do.	-	-	2,799	100 80
May	8	St. F. Dorr & Co.	-	-	2,912	218 10
"	3	Phillip & Eyterye	-	-	2,249	319 00
						[5,358 43]
"	9	Marquand & Co.	-	-	3,257	106 65
"	9	Hart, Leslie, & W.	-	-	2,914	126 03
						[39]
						[5,591 11]
Ap'l	28	Stickney & Hale	-	-	3,749	132 72
May	10	E. Fridler & Co.	-	-	3,757	169 04
"	6	Meyer & H.	-	-	2,715	1,623 12
Ap'l	28	B. Gardner	-	-	2,551	342 22
"	28	Do.	-	-	2,553	349 16
"	28	E. & J. Smith	-	-	2,337	217 93
May	10	G. B. Morewood & Co.	-	-	22,138	124 00
						[8,549 30]
		[Deduct bonds of Lee, Savage & Co.]	-	-	-	[1,154 15]
						[\$7,395 15]

(No. 11.)

CUSTOM-HOUSE, NEW YORK,

November 17, 1838.

SIR: The enclosed paper contains a recapitulation of the amount of bonds as exhibited by the list delivered to you yesterday. It may be of service in your examination of these bonds, and I have thought it advisable to forward it to you in the state in which it was originally prepared.

I am, respectfully, your obedient servant,

J. A. FLEMING, Auditor.

HENRY D. GILPIN, Esq.,
Solicitor of the Treasury.

(No. 12.)

F: 1	-	-	-	\$12,417	34	F: 20	-	-	-	\$16,509	76
2	-	-	-	12,029	91	21	-	-	-	14,677	03
3	-	-	-	18,963	54	22	-	-	-	22,421	57
4	-	-	-	18,912	42	23	-	-	-	29,853	02
5	-	-	-	11,195	08	24	-	-	-	14,894	89
6	-	-	-	14,010	65	25	-	-	-	24,169	00
7	-	-	-	10,176	41	26	-	-	-	17,850	87
8	-	-	-	18,142	00	27	-	-	-	10,894	87
9	-	-	-	18,932	05	28	-	-	-	12,250	87
10	-	-	-	13,192	40	29	-	-	-	13,732	48
11	-	-	-	11,921	95	30	-	-	-	17,588	73
12	-	-	-	17,457	17	31	-	-	-	11,792	91
13	-	-	-	17,923	20	32	-	-	-	15,266	88
14	-	-	-	10,947	29	33	-	-	-	24,452	79
15	-	-	-	9,747	19	34	-	-	-	13,881	37
16	-	-	-	19,440	94	35	-	-	-	18,374	91
17	-	-	-	14,332	57	36	-	-	-	12,711	59
18	-	-	-	14,877	46	37	-	-	-	18,169	81
19	-	-	-	18,295	93	38	-	-	-	4,932	84

 \$597,331 63

(No. 13.)

Know all men by these presents, that I, Samuel Swartwout, of the city of New York, have made, constituted, and appointed, and by these presents do make, constitute, and appoint, Henry Ogden, of the same place, my true and lawful attorney, for me and in my name, place, and stead, and unto my use, to ask, demand, sue for, levy, recover, and receive all such sum and sums of money, debts, rents, goods, wares, dues, accounts, and other demands whatsoever which are or shall be due, owing, payable, and belonging to me, or detained from me, in any manner, way, or means whatsoever, by any person, body politic or corporate, or number or association of persons whatsoever; and to make and execute for me and in my name all deeds, bonds, mortgages, leases, promissory notes, receipts, acquittances, contracts, and agreements, which I might or could do if personally present; giving and granting unto my said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully, to all intents and purposes, as I might or could do if personally present, with full power of substitution and revocation; hereby ratifying and confirming all that my said attorney or substitute shall lawfully do, or cause to be done, by virtue hereof.

In witness whereof, I have hereunto set my hand and seal, the fourth day of August, one thousand eight hundred and thirty-eight.

SAMUEL SWARTWOUT, [L. s.]

Sealed and delivered in the presence of

J. PHILLIPS.

UNITED STATES OF AMERICA, }
 City and county of N. Y. } ss:

Be it known that, on the sixth day of August, in the year of our Lord one thousand eight hundred and thirty-eight, before me, Jacob B. Wood, a notary public in and for the State of New York, duly commissioned and sworn, dwelling in the city of New York, personally came Samuel Swartwout, and acknowledged that he executed the above letter of attorney.

[L. s.] In testimony whereof, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

J. BEN WOOD, *Not. Pub.*

STATE OF NEW YORK, }
 City and county of N. Y. } ss:

On the third day of October, eighteen hundred and thirty-eight, personally came before me Joshua Phillips, subscribing witness to the within power of attorney, to me known, who, on being duly sworn before me, did depose and say that he resides in the city of New York; that he is acquainted with Samuel Swartwout, and that he knew him to be the same person described in and who executed the within power of attorney; that he saw him sign the same, and that he acknowledged that he executed the same in his presence, and that he subscribed his name as a witness thereto.

ISAAC O. BARKER,
Commissioner of Deeds.

Recorded in the office of the register of the city and county of New York in lib. No. 4 of Powers of Attorney, page 136; October 3d, 1838, at 10 minutes past 1 P. M. Executed by

JAS. GULICK, *Register.*

NEW YORK, November 5, 1838.

I hereby certify the foregoing to be a true copy of an original letter of attorney, with the certificates thereunto annexed, carefully examined and compared by me; which original is on file in the transfer office of the Manhattan Company.

[L. s.] In testimony whereof, I have subscribed my name and affixed my official seal to these presents on the day and year above written.

G. W. HEELAS, *Not. Pub.*

(No. 11.)

This indenture, made the tenth day of November, in the year one thousand eight hundred and thirty-eight, between Samuel Swartwout, of the city of New York, by his attorney in fact Henry Ogden, of the first part, and Henry D. Gilpin, Solicitor of the Treasury of the United States, for the use of the United States, of the second part:

Whereas the said Samuel Swartwout is justly indebted to the United States of America in the sum of one million of dollars: Now this indenture witnesseth, that the said party of the first part, for the better securing of the said sum of money, and also in consideration of the sum of one dolla,

to him paid by the party of the second part, before the sealing and delivery of these presents, the receipt of which is hereby acknowledged, has granted, bargained, and sold, aliened, released, conveyed, and confirmed, and by these presents does grant, bargain, sell, alien, release, convey, and confirm unto the said party of the second part, his successors and assigns, for the use aforesaid, all those certain thirty lots of land situate in the twelfth ward of the city of New York, which were conveyed to Samuel Swartwout by Jared Ayres, by deed dated the 26th day of December, 1833, and recorded in the register's office in the city of New York, in liber 206 of Conveyances, page 573; and also all that certain tract of land situate on the west bank of Harlaem river, in the State of New York, adjoining McComb's dam, containing, in all, about ten acres of land; and also all that certain dwelling-house and lot of ground situate on the north side of Eighth street, in the city of New York, at present occupied by the said party of the first part; and also all the right, title, and interest of the party of the first part in any estate, real and personal, situate and being in the State of New York, together with the appurtenances thereto belonging, and all the estate, right, title, and interest, in law and equity, of the said party of the first part in and to the said premises, and every part thereof, with the appurtenances; to have and to hold the same to the said party of the second part, his successors and assigns forever: provided always, (and these presents are upon this express condition,) that if the said party of the first part, his heirs, executors, and administrators, shall pay to the United States of America the said sum of one million of dollars, and the interest thereon, within one week from the date of these presents, then these presents, and the estate hereby granted, shall cease, determine, and be void, but otherwise to remain in full force.

In witness whereof, the parties hereto have set their hands and seals the day and year first above written; the said party of the first part, by his attorney duly appointed for that purpose, by letter of attorney dated the 4th of August, 1838, now on file in the transfer office of the Manhattan Company, New York, and recorded in the register's office in the city of New York, in liber No. 4 of Powers of Attorney, page 136, a copy of which letter of attorney is hereto annexed.

SAMUEL SWARTWOUT,
By his attorney HENRY OGDEN. [L. s.]

Signed, sealed, and delivered, in presence of

JOSHUA PHILLIPS,
ROB. B. ADAMS.

CITY OF NEW YORK, *to wit*:

Be it remembered, that on this tenth day of November, in the year of our Lord one thousand eight hundred and thirty-eight, personally appeared before the subscriber, mayor of said city, Henry Ogden, attorney of Samuel Swartwout, the within grantor, to me known to be the individual described in and who executed the foregoing instrument, and acknowledged the foregoing instrument to be the act and deed of the said Samuel Swartwout, and desired that it might be recorded as such.

In witness whereof, I have herunto set my hand and caused the seal of the mayoralty of the city of New York to be affixed to these presents, on the day and year first above written.

AARON CLARK, *Mayor*. [L. s.]

REGISTER'S OFFICE, }
City and county of New York, } ss:

I do certify that I have compared the preceding with the original instrument which is recorded in this office, on the 10th day of November instant, at 50 minutes past 3 P. M., and the same is a correct transcript therefrom, and of the whole of such original instrument, which purports to be made by Samuel Swartwout, by his attorney Henry Ogden, to Henry D. Gilpin, Solicitor of the Treasury of the United States, for the use of the United States.

Given under my hand this 12th day of November, 1838.

W. CORP, *D. Register.*

(No. 15.)

This indenture, made the tenth day of November, in the year one thousand eight hundred and thirty-eight, between Samuel Swartwout, of the city of New York, by his attorney in fact Henry Ogden, of the first part, and Henry D. Gilpin, Solicitor of the Treasury of the United States, for the use of the United States, of the second part:

Whereas the said Samuel Swartwout is justly indebted to the United States of America in the sum of one million of dollars: Now this indenture witnesseth, that the said party of the first part, for the better securing of the said sum of money, and also in consideration of the sum of one dollar to him paid by the party of the second part, before the sealing and delivery of these presents, the receipt of which is hereby acknowledged, has granted, bargained, and sold, aliened, released, conveyed, and confirmed, and by these presents does grant, bargain, sell, alien, release, convey, and confirm unto the said party of the second part, his successors and assigns, for the use aforesaid, all that certain tract or parcel of land situate in the county of Bergen and State of New Jersey, known as Swartwout's Upper Meadows, containing, in all, about four hundred acres; and also all that certain tract or parcel of land situate in the said county of Bergen and State of New Jersey, known as Swartwout's Bergen Hill property, containing, in all, about thirty-five acres; and also all that tract or parcel of land situate in the said county of Bergen and State of New Jersey, known as Swartwout's Hoboken Meadows, containing, in all, about three hundred and thirty-three acres; and also all the right, title, and interest of the party of the first part in all and any estate, real and personal, situate and being in the State of New Jersey, together with the appurtenances thereto belonging, and all the estate, right, title, and interest, in law and equity, of the said party of the first part in and to the said premises, and every part thereof, with the appurtenances; to have and to hold the same to the said party of the second part, his successors and assigns, forever: provided always, (and these presents are upon this express condition,) that if the said party of the first part, his heirs, executors, and administrators, shall pay to the United States of America the said sum of one million of dollars, and the interest thereon, within one week from the date of these presents, then these presents, and the estate hereby granted, shall cease and determine, and be void; but otherwise to remain in full force.

In witness whereof, the parties hereto have set their hands and seals

the day and year first above written; the said party of the first part by his attorney duly appointed for that purpose, by letter of attorney dated the 4th of August, 1838, now on file in the transfer office of the Manhattan Company, New York, and recorded in the register's office of the city of New York, in liber No. 4 of Powers of Attorney, a copy of which letter of attorney is hereto annexed.

SAMUEL SWARTWOUT,
By his attorney HENRY OGDEN. [L. s.]

Signed, sealed, and delivered, in presence of

JOSHUA PHILLIPS,
ROB. B. ADAMS.

CITY OF NEW YORK, *to wit*:

Be it remembered, that on this tenth day of November, in the year of our Lord one thousand eight hundred and thirty-eight, personally appeared before the subscriber, mayor of the said city, Henry Ogden, attorney of Samuel Swartwout, the within grantor, to me known to be the individual described in and who executed the foregoing instrument, and acknowledged the foregoing instrument to be the act and deed of the said Samuel Swartwout, and desired that it might be recorded as such.

In witness whereof, I have hereto set my hand, and caused the seal of the mayoralty of the city of New York to be affixed to these presents, on the day and year first above written.

AARON CLARK, *Mayor*. [L. s.]

Received in the clerk's office of the county of Bergen, the 10th day of November, A. D. 1838, at 6 o'clock P. M., and recorded in liber J of Mortgages, pages 321, 322, and 323.

SAMUEL H. BERRY, *Clerk*.

(No. 16.)

This indenture, made the tenth day of November, in the year of our Lord one thousand eight hundred and thirty-eight, between Samuel Swartwout, of the city of New York, by his attorney, Henry Ogden, of the first part, and Henry D. Gilpin, Solicitor of the Treasury of the United States, for the use of the United States, of the second part: Whereas the said Samuel Swartwout is justly indebted to the United States of America in the sum of one million of dollars: Now, this indenture witnesseth, that the said party of the first part, for the better securing of the said sum of money, and also in consideration of the sum of one dollar to him paid, by the party of the second part, before the sealing and delivery of these presents, the receipt of which is hereby acknowledged has granted, bargained, and sold, aliened, released, conveyed, and confirmed, and by these presents does grant, bargain, sell, alien, release, convey, and confirm, unto the said party of the second part, his successors and assigns, for the use aforesaid, all the estate, right, title, and interest, of the said party of the first part, in and to all and any real estate at or near Cumberland, in the State of Maryland, or elsewhere in the said State, or in the State of Virginia, whether held in his own right or

as a partner of any company, incorporated or not incorporated, and, also, all shares and interest in the stock or property, real or personal, of such company, and, also, all the right, title, and interest, of the said party of the first part, in any estate, real or personal, in the State of Illinois, together with the appurtenances thereto belonging, and all the estate, right, title, and interest, in law and equity, of the said party of the first part, in and to the said premises, and every part thereof, with the appurtenances; to have and to hold the same to the said party of the second part, his successors and assigns, forever: provided always, (and these presents are upon this express condition,) that if the said party of the first part, his heirs, executors, and administrators, shall pay to the United States of America the said sum of one million of dollars, and the interest thereon, within one week from the date of these presents, then these presents, and the estate hereby granted, shall cease and determine, and be void, but otherwise to remain in full force.

In witness whereof, the parties hereto have set their hands and seals, the day and year first above written; the said party of the first part by his attorney duly appointed for that purpose by letter of attorney, dated the 4th August, 1838, now on file in the transfer office of the Manhattan Company, New York, and recorded in the register's office of the city of New York, in liber No. 4 of Powers of Attorney; a copy of which letter of attorney is hereto annexed.

SAMUEL SWARTWOUT,
By his attorney HENRY OGDEN. [L. s.]

Signed, sealed, and delivered, in the presence of
JOSHUA PHILLIPS,
ROBERT B. ADAMS.

CITY OF NEW YORK, to wit:

Be it remembered, that on this tenth day of November, in the year of our Lord one thousand eight hundred and thirty-eight, appeared before the subscriber, mayor of the said city, Henry Ogden, attorney of Samuel Swartwout, the within grantor, to me known to be the individual described in and who executed the foregoing instrument, and acknowledged the foregoing instrument to be the act and deed of the said Samuel Swartwout, and desired that it might be recorded as such.

In witness whereof, I have hereto set my hand and caused the seal [L. s.] of the mayoralty of the city of New York to be affixed to these presents, on the day and year first above written.

AARON CLARK, Mayor.

(No. 17.)

NEW YORK, November 10, 1838.

SIR: I enclose a mortgage from Samuel Swartwout to the United States, of certain property situated near Cumberland, in your State, and I shall be obliged by your having the same recorded *without delay* in

the proper office of the county where the land lies. You will have the goodness to inform me at Washington that this has been done.

H. D. GILPIN,
Solicitor of the Treasury.

To N. WILLIAMS, Esq.,
U. S. Attorney, Baltimore, Maryland.

(No. 18.)

To the marshal of the United States for the southern district of New York :

Whereas Samuel Swartwout, late collector of the revenue for the port of New York, became indebted to the United States in the sum of one million three hundred and seventy-four thousand one hundred and nineteen dollars and sixty-five cents, agreeably to the account truly stated by the accounting officers of the Treasury, and certified by the First Comptroller of the Treasury, of which a copy is herewith transmitted: And whereas the sum of thirty thousand dollars has been paid on account of the said debt, so that the sum of one million three hundred and forty-four thousand one hundred and nineteen dollars and sixty-five cents remains due by the said Samuel Swartwout: And whereas the said Samuel Swartwout has failed to pay over, according to law, the said sum of one million three hundred and forty-four thousand one hundred and nineteen dollars and sixty-five cents:

These, therefore, are to command you, in pursuance of the act of Congress entitled "An act providing for the better organization of the Treasury Department," passed on the 15th day of May, 1820, to levy, take, and sell the estate of the said Samuel Swartwout, and of Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, the sureties of the said Samuel Swartwout, which may be situate in your district, according to the provisions of the said act. And, in executing this warrant, you will by yourself or deputies proceed to levy and collect the said sum of one million three hundred and forty-four thousand one hundred and nineteen dollars and sixty-five cents, remaining due, by distress and sale of the goods and chattels of the said Samuel Swartwout, in the manner prescribed by the said act; and if the said goods and chattels be not sufficient to satisfy this warrant, you will levy the same on the person of the said Samuel Swartwout; and in case he should not satisfy the same, you will commit him to prison, there to remain until discharged by due course of law. And if goods and chattels of the said Samuel Swartwout are not found sufficient to satisfy this warrant, you will proceed to levy and collect the sum of one hundred and fifty thousand dollars, if so much of the said sum of one million three hundred and forty-four thousand one hundred and nineteen dollars and sixty-five cents remains due by the said Samuel Swartwout, by distress and sale of the goods and chattels of Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, of the city of New York, who are sureties of the said Samuel Swartwout, in the said sum of one hundred and fifty thousand dollars, in the manner prescribed by the said act.

And you are hereby further commanded to cause to be recorded forthwith, in the office of the clerk of the district court of your district, the levy made by virtue hereof, upon the lands, tenements, and hereditaments of the said Samuel Swartwout, Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, with the date of the said levy.

And you are hereby further commanded, if the goods and chattels of the said Samuel Swartwout, Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, are not sufficient to satisfy the sum that may remain due, to sell, in the manner prescribed by the said act, the lands, tenements, and hereditaments, of the said Samuel Swartwout, and of the said Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, or so much thereof as may be necessary to satisfy the sum that may remain due; provided, always, that you make by the levy and sale of the lands, tenements, and hereditaments, of the said Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, sureties of the said Samuel Swartwout, only such part of the sum of one hundred and fifty thousand dollars, before mentioned, as shall have remained due after the sale of the goods and chattels of the said Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos.

And all moneys that may remain of the proceeds of such sale, after satisfying this warrant and paying the costs and charges of executing the same, you are hereby required to return to the said Samuel Swartwout, or to his sureties whose property has been sold, as the case may be.

And whatever you may do in obedience to this warrant, you will make return thereof to the office of the Solicitor of the Treasury, and for your so doing this shall be your sufficient authority.

[SEAL.] Given under my hand and seal, this twelfth day of November, Anno Domini one thousand eight hundred and thirty-eight.

H. D. GILPIN,

Solicitor of the Treasury.

(No. 19.)

NEW YORK, November 12, 1838.

SIR: I have this day received from the First Comptroller of the Treasury a statement, certified by him, of the account of Samuel Swartwout, late collector of the revenue for the port of New York, by which it appears that the amount of \$1,344,119 65 is due to the United States.

I have also received from the Comptroller a duly certified copy of the official bond of Mr. Swartwout, which I enclose.

In pursuance of the provisions of the act of 15th May, 1820, I have issued a warrant of distress against the said Samuel Swartwout, and Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, his sureties, directed to the marshal of your district. This warrant, together with a Treasury transcript of the said account, duly certified, I transmit herewith, and have to request that you will immediately deliver the same to the marshal, in order that he may forthwith levy on the estate of the said Samuel Swartwout and his sureties, which may be found in his district, and pursue, in the execution thereof, the other provisions particularly set forth in the said act of Congress.

In order that the lien may be perfected on the real estate of Mr. Swartwout and his sureties, the marshal should cause the levy thereon, with its date, to be recorded as promptly as possible in the office of the clerk of the district court of your district.

Very respectfully, yours,

H. D. GILPIN,

Solicitor of the Treasury.

TO WILLIAM M. PRICE, Esq.,

United States Attorney for the southern district of New York.

(No. 20.)

NEW YORK, November 13, 1838.

SIR: I have received from the First Comptroller of the Treasury a statement, certified by him, of the account of Samuel Swartwout, late collector of the revenue for the port of New York, by which it appears that the amount of \$1,344,119 65 is due to the United States.

In pursuance of the provisions of the act of 15th May, 1820, I have issued a warrant of distress against the said Samuel Swartwout and Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, his sureties, directed to the marshal of your district. This warrant, together with a copy of the account, I transmit herewith, and have to request that you will immediately deliver the same to the marshal, in order that he may forthwith levy on the estate of the said Samuel Swartwout and his sureties, which may be found in his district, and pursue, in the execution thereof, the provisions particularly set forth in the said act of Congress.

In order that the lien may be perfected in the manner the act requires, the marshal should cause his levy, with its date, to be recorded as promptly as possible in the office of the clerk of the district court of your district.

A distress warrant has already been issued in this district, where the parties reside.

The object, therefore, of transmitting one to you is to secure the estate which may be in your district, and in regard to which I have to request that you will cause the marshal to make the most rigid scrutiny. The only account I have been able to obtain of Mr. Swartwout's property in New Jersey is that embraced in the mortgage to the United States, recorded in Bergen county on the 10th instant; but it is supposed that he may have other real estate or interests in some companies incorporated or unincorporated. At all events, a more accurate description of that and all other can be obtained and embraced in the return and record of the levy, so as to make the security of the United States more certain than under mortgage. The most prompt measures for completing and recording the levy should be taken.

I shall be obliged by your reporting your proceedings to my office at Washington as early as may be.

Very respectfully, yours,

H. D. GILPIN,

Solicitor of the Treasury.

TO JAMES S. GREEN, Esq.,

United States Attorney, New Jersey.

(No. 21.)

NEW YORK, *November 13, 1838.*

SIR: Since my letter to you of the 10th instant, enclosing the mortgage of Samuel Swartwout to me, I have received from the First Comptroller of the Treasury a statement, certified by him, of the account of Mr. Swartwout, as late collector of the revenue for the port of New York, by which it appears that the amount of \$1,344,119 65 is due to the United States.

In pursuance of the provisions of the act of 15th May, 1820, I have issued a warrant of distress against the said Samuel Swartwout, and Benjamin Birdsall, Charles L. Livingston, and Mangle M. Quackenbos, his sureties, directed to the marshal of your district. This warrant, together with a copy of the said account, I transmit herewith, and have to request that you will immediately deliver the same to the marshal, in order that he may forthwith levy on the estate of the said Samuel Swartwout and his sureties, which may be found in his district, and pursue, in the execution thereof, the provisions particularly set forth in the said act of Congress.

In order that the lien may be perfected in the manner the act requires, the marshal should cause his levy, with its date, to be recorded as promptly as possible in the office of the clerk of the district court of your district.

A distress warrant has already been issued in this district, where the parties reside.

The object, therefore, of transmitting one to you is to secure the estate which may be in your district, and in regard to which I have to request that you will cause the marshal to make the most rigid scrutiny. The only account of Mr. Swartwout's property in Maryland that I have been able to obtain is that embraced in the mortgage transmitted to you; but it is supposed that he may have other real estate or interest in some companies, incorporated or unincorporated. At all events, a more accurate description can be obtained and embraced in the return and record of the levy, so as to make the security of the United States more certain than under the mortgage. The most prompt measures for completing and recording the levy should be taken.

I shall be obliged by your reporting your proceedings to my office at Washington as early as may be.

H. D. GILPIN,
Solicitor of the Treasury.

N. WILLIAMS, Esq.,
United States Attorney, Baltimore.

(No. 22.)

NEW YORK, *November 14, 1838.*

SIR: The marshal informed me this morning that, on making his levy on the household furniture of Mr. Swartwout, he received a notice from Dr. Fayette Cooper, a resident in the house, that an assignment of this property had been made to him, to secure the repayment of \$7,000 ac-

tually lent to Mr. Swartwout two years previous. I requested the marshal to obtain the documents necessary to establish the facts of this transaction, and submit them to you, to ascertain whether or not the transfer was bonafide, and whether the possession and other circumstances are of such a character as in any way to interfere with the proceedings under the distress warrant.

The levy has, I understand, been actually made, and an inventory of the property taken.

The marshal also informed me that transfers of property had been made and judgments confessed, within a few days, by Mr. Birdsall and Mr. Quackenbos, two of the sureties. I shall be obliged by your examining into these transactions, and advising the marshal in relation thereto, so that the most efficient measures may be taken, under the laws and practice of your district, to obviate any efforts to interfere with the rights of the United States.

The marshal also informed me that he has been unable to discover any stocks or money belonging to Mr. Swartwout. I would, however, request that you will cause strict inquiries to be made to ascertain whether property of this nature, actually belonging to Mr. Swartwout, may not be in the name or under the control of Mr. Ogden, or some other agent; and whether there may not be funds in bank or shares of some of the incorporated companies, that can be properly levied on under the distress warrant.

Very respectfully, yours,

H. D. GILPIN,
Solicitor of the Treasury.

WM. M. PRICE, Esq.,
United States Attorney, New York.

(No. 23.)

NEW YORK, November 15, 1838.

SIR: Since my letter to you of the 13th, I have been informed that Mr. Swartwout has a large interest in the "Maryland Mining Company," and the "New York and Maryland Coal and Iron Company." In addition, therefore, to my former instructions, I have to request particularly that you will have a levy made without delay on this interest, give notice to the officers of the company, so that no transfers may be made, and adopt such other measures to secure it to the United States as you may judge most expedient under the law and practice of your State.

Very respectfully, &c.

H. D. GILPIN,
Solicitor of the Treasury.

TO N. WILLIAMS, Esq.,
U. S. Attorney, Baltimore, Maryland.

(No. 24.)

NEW YORK, *November 16, 1838.*

SIR: I have obtained the following description of Mr. Swartwout's property near Cumberland:

All that tract of land in Alleghany county, in the State of Maryland, known by the name of Mount Savage, or the Howell estate, beginning at an angle situate about three miles north by east from Wagner's tavern, in the village of Frostburg, and near the junction of the Workman branch of Jennings's run with the main run; then bounded in an irregular line, whose direction is mainly east, by the property of the Boston Company, for a mile, more or less; then south, by lands of the Clifton Company, about the same distance; west, by the western slope of Savage mountain and Johnson's lands, for two and a half miles, more or less; and north, by the boundary line between the States of Maryland and Pennsylvania, for half a mile, more or less; containing, in the whole, three thousand and seventy-two acres, or thereabouts, and comprising the farms, heretofore, of Mattingly, Bruce, and Hoy, and lately resurveyed, or intended so to be, by virtue of a warrant of resurvey from the land office of the State of Maryland, under the general designation of Mount Savage, as by reference to the said warrant and return thereof will more fully appear.

This may be of use to the marshal, in making his levy on Mr. Swartwout's interest in this property, and in recording his return. If the records of the land office, or the act incorporating the New York and Maryland Coal and Iron Company, are examined, it may be still more complete. It should be as much so as possible.

Very respectfully, yours,

H. D. GILPIN,
Solicitor of the Treasury.

N. WILLIAMS, Esq.,
U. S. Attorney, Baltimore.

I shall be obliged by your sending me, to Washington, copies of the acts incorporating the two companies mentioned in my last letter.

No. 16.

TREASURY DEPARTMENT,
First Auditor's Office, December 1, 1838.

SIR: Your letter of the 19th ultimo should have received an earlier reply, had the state of my health permitted; and even now, confined as I am to my chamber, I must crave indulgence for omissions that may occur, and the privilege of supplying any such in a future communication.

The first inquiry contained in your letter, in reference to "the great defalcation of the late collector at New York," is in the following words, viz: "I therefore request you to inform me of the causes why it was not in the power of your office to report his defalcation when it first occurred, or at the different settlements afterwards, before his term of office expired."

In reply to this question, I would respectfully state that it was not in the power of *this* office to report his defalcation when it *first* occurred, because it never possessed the means of ascertaining it. By the 21st section of the collection act of 2d March, 1799, the collectors are allowed three months after the expiration of a quarter to make up and render the accounts to this office for adjustment; and in reference to New York, the Secretary some years since extended the time two or three weeks longer, so that the accounts of that district, for the first quarter of the year, do not usually reach this office until the middle of July; it is therefore *apparent*, that his defalcation could not have been ascertained in *this* office when it first occurred.

But it is also asked why it was not reported "at the different settlements afterwards, before his term of office expired." To this inquiry the same reply might also be made. *This* office had no means of ascertaining the defalcation of Mr. Swartwout at any time prior to the final settlement of his account. It could and did report the *correct balances* due from him, "at the different settlements," but it had no means of ascertaining that a portion of his balance had been used by him for his private purposes. The accounts, as soon as received at this office, are carefully examined; and all the checks furnished for testing their accuracy, in addition to the certificate of the naval officer, are used, and the duties secured, as well as the disbursements made, having been correctly ascertained, the account is stated, and the balance struck and reported to the First Comptroller, to whom the account and all the abstracts belonging to it are transmitted forthwith. From the investigation, however, which has recently taken place at the custom-house, New York, it appears that a large portion of this defalcation consists of bonds abstracted by the late collector, to whom payment was made, and for which the bond account was not credited; and it may with propriety be inquired, why this had not been discovered by the accounting officers on the examination of the accounts. In replying to this inquiry, I beg leave first to state the facts in regard to the manner in which the bond accounts have been kept at the Treasury. Previous to the year 1822, as I am informed, on examining the accounts of the customs in this office, the accounting clerk ascertained that the balance of the bond account was correctly brought forward, that the additions were correct, and the balance, as returned, properly stated. But as the bond account accompanied the quarterly account current of the customs and the other abstracts to the Comptroller's office, where it was retained, no reference could be had in this office to said accounts, to mark off the bonds paid, or put in suit, in subsequent quarters, which reference was absolutely necessary to a thorough examination of the bond account. In 1822, however, the First Auditor directed a register to be kept in his office, of all the bonds taken and paid, as well as those put in suit. Two clerks were appointed to this duty, to whom the accounting clerk, immediately on receiving the quarterly returns, handed over the bond account, to be recorded, &c. The accounts for the smaller districts were generally entered and marked off in time to accompany the adjusted accounts to which they belonged; but the duty of *recording* all the bonds being very arduous, and the clerks engaged on them being occasionally called to other business, the larger districts by and by fell in arrear, especially the district of New York; which, from what I can learn, was, perhaps, never once recorded

and marked off in time to accompany the accounts of the Comptroller; and, as it now stands, I find that the bonds taken are recorded only to 2d quarter, 1834, while those paid or put in suit are marked off only to the 4th quarter, 1832. The present condition of the bond accounts in this office is about the same that it was when I received my appointment. But for the present, passing over the imperfect manner of keeping the bond accounts, let us inquire whether, under the most perfect system that could be devised for discharging this duty, the fraud committed on the bonds in New York could have been promptly detected in this office. Suppose that when the account of the customs is taken up for adjustment, the bonds paid and put in suit are marked off, forthwith, on the original bond accounts; any omission of the collector of New York to return bonds paid, &c., could not, in ordinary times, be ascertained, until five or six months after the expiration of the quarter in which the transactions took place. But, in the case under consideration, the embezzlement of the proceeds of the bonds occurred under very peculiar circumstances. It was at a period in 1837, when, owing to the derangement of commercial affairs, the suspension of specie payments by the banks, then no longer used as agents of the Government, &c., the bonds were returned to the custom-house, and, though due, were not put in suit, the Secretary of the Treasury having authorized a temporary suspension, which was afterwards extended by Congress to nine months, and when six or eight thousand bonds were lying over at the custom-house at one time, and when all was in such a state of confusion that, as has been stated by the auditor of the custom-house, it was utterly impracticable, even there, to ascertain, in making up the amount for the 1st quarter, 1837, the true condition of the bonds; and where, even at this late day, after a great deal of investigation, it has been found impracticable to identify an amount of these abstracted bonds exceeding \$30,000; and in order to ascertain them a thorough examination of the bond account will have to be made from the commencement—a work of great labor, and requiring considerable time. With these facts before us, it is quite evident that it would have been impracticable for this office, had the system of examining the bond accounts been the most perfect, to have ascertained the fraud committed by the late collector in the bonds until about the time for rendering his final account. This account was not received at this office until the 10th November, 1838, long after his neglect to forward the account in due time had been reported by this office to the Comptroller. It is true that somewhere about August, 1837, on the examination of his account at this office, there would have appeared to be a large amount of bonds due in the 1st quarter, 1837, not returned as paid or put in suit, and the collector would have been called upon for an explanation. Under all the circumstances of this case, he might have and no doubt would have replied to such an inquiry, that these bonds had been extended under the authority of the Secretary of the Treasury and the act of Congress; but that, owing to the great mass of such bonds, amounting, it is believed, to more than \$5,000,000, and to the great confusion into which the bonds had been thrown, increased, too, by the fact, not then known to the accounting officers of the custom-house, that the collector had actually collected a large amount of said bonds, he could not, at least for a considerable time, render any particular account of them. Such a reply would have been considered, at least for the time being, as satis-

factory; certainly it would not have excited any suspicion at the Treasury, because *all the bonds referred to were actually entitled to the extension provided for by Congress*, and would naturally have been supposed to have been so extended. Having, as I presume, thus clearly shown that *this office* had no means of ascertaining this defalcation, when it "*first occurred*," nor "*at the different settlements afterwards*," I proceed to the next inquiry in your letter, which is in the following words: "If, under the present system of adjusting the accounts of the collectors, it be impracticable to ascertain defaults like these immediately after they occur, I will thank you to report to me such modifications and improvements as may suggest themselves to you, in order that all defalcations hereafter may be immediately known, if possible; and, in case that you should consider that further legislation may be necessary to attain this object, I wish you to point out the defects that should be provided for, and also such additional checks that might be imposed to prevent the embezzlement of the public funds by the collectors and receivers of the public revenue."

It may not be improper to state here that, by the 5th section of the act of 2d September, 1789, "to establish the Treasury Department," and the 4th section of the act "to provide for the prompt settlement of public accounts," approved 3d March, 1817, the duties of the First Auditor are defined as follows: "To receive all accounts accruing in the Treasury Department, and, after examination, to certify the balance, and transmit the accounts, with the vouchers and certificate, to the First Comptroller, for his decision thereon." Now, if the "modifications and improvements" called for by the Secretary be confined to this office only, there are but two suggestions which occur to me, at this time, as all that are necessary, and steps have already been taken to carry them into effect. The first is, that the collectors be required to render an account of all the outstanding bonds, showing their actual condition on the 30th September, 1838; and that hereafter, instead of *recording* the bonds in *this office*, the *bond accounts*, as soon as received, are to be compared with the *preceding original accounts*, and all the bonds paid or put in suit during the quarter forthwith marked, so that the actual state of the bonds will always be exhibited simultaneous with the report on the account of the customs. The other suggestion is, that the collector of New York return, with his quarterly account of the customs, a copy of his "*suspense accounts*," showing what items compose that part of the balance not consisting of bonds or cash on hand, so that, in stating the items of the balance at the Treasury, this office may be able to designate what is actually cash on hand from that which consists of unsettled and suspense accounts. But as this request of the Secretary embraces a pretty wide range, I may with propriety be permitted, in my reply, respectfully to suggest some other "modifications and improvements," although, in doing so, I may be trenching upon the prerogatives of others. It appears, from the investigation recently made at the custom-house, New York, that on the debit side of their "*suspense account*" is found an item called "*duties on merchandise*," which means "*cash deposits for duties not ascertained*;" and *this*, according to their mode of keeping the accounts, has never been regarded as *cash* until the duties are actually ascertained and settled, at some future day, with the merchant, but retained in the *suspense account*, and returned by the collector to

the Treasury, in his balance, as belonging to unsettled and *suspense accounts*. This practice placed at the disposal of the collector a sum varying from one hundred thousand to five hundred thousand dollars, not available at the Treasury, for not regarded or returned as *cash*, although such *de facto*, upon which the collector might draw from time to time for his private purposes, without any check upon him, even in the office of the *Secretary himself*; and it appeared, on the recent investigation, that it was *this* fund which first tempted the late collector of New York; and it was only when this source was exhausted, and the peculiar occasion referred to presented itself, that he seized upon the bonds. How it has happened that at New York these deposits for duties are not regarded as *cash*, and at Philadelphia they are, and very properly, too, accounted for as such, *this* office has no means of ascertaining, having no control whatever over the internal regulations of the custom-house: but such is the fact; the remedy is obvious. Again: the naval officer has always been regarded, not only as an aid to the collector, but an important check upon him. The 21st section of the "act to regulate the collection of duties on imports and tonnage" requires him, among other things "to examine the collector's abstracts of duties, and *other accounts of receipts, bonds, and expenditures*, and if found right, he shall certify the same." It is to be apprehended that the naval officer at New York has not, under this requisition, considered it to be his duty to examine the *cash and bank* accounts, and although he has *certified* the *bond accounts of 1837* "to have been examined and found to be correct," the fact is now apparent that they were not correct. Had this officer performed his *whole duty*, this defalcation must have been discovered sooner. I would, moreover, respectfully suggest that an examination be made of the concerns of the custom-house, occasionally, by an agent, as is the practice, I understand, in reference to the land offices, which would greatly facilitate the discovery of malepractices where they exist, and enable the proper authority to apply the corrective. These "improvements," in addition to the *weekly and monthly* returns of "*moneys received and paid at the custom-house*," the "*return of debentures*," "*abstracts of bonds put in suit*," "*summary statement of duties collected*," "*schedule of bonds taken and liquidated*," &c., required for the *Secretary's office*, agreeably to ancient regulations and usages of the Treasury Department, as embodied in the circular of the Secretary of the Treasury, dated November 12, 1835, if properly arranged, and compared with each other, and with the *quarterly account current of the customs*, also *formerly* entered on the Secretary's books as soon as received at the office of the First Auditor, would, it is believed, furnish the *Secretary* the means of ascertaining defaults like these immediately after they occur.

I have the honor to be, very respectfully, your obedient servant,

For JESSE MILLER, Auditor.

A. MAHON, C. C.

To the Hon. LEVI WOODBURY,
Secretary of the Treasury.

No. 17.

TREASURY DEPARTMENT,

First Comptroller's Office, December 1, 1838.

SIR: Your communication of the 7th ultimo, in relation to the large cash balance reported as in the hands of Samuel Swartwout, on the settlement of his accounts as collector of the port of New York, for the fourth quarter of 1836, was duly received at this office, during my unavoidable absence on public business.

In this communication you remark, that with so large a balance (upwards of a million of dollars) against the collector, he should have been reported at the time to the Department, unless he satisfied the then Comptroller that the amount was properly retained to meet disbursements, or *was on deposit*; and you request me to inquire and report to you why no communication was at that time made on the subject to the Department from this office.

In your subsequent communication, dated the 19th ultimo, you observe that it is essential that it should be ascertained, if practicable, why the great defalcation of the late collector at New York was so long undiscovered; and you request me to inform you of the causes why it was not in the power of this office to report his defalcation when it first occurred, or at the different settlements afterward, before his time of service expired.

As the inquiries contained in your several communications lead essentially to the same subjects of explanation, I beg leave to consider them in connexion, in the report which I have the honor to offer.

It may be proper here to premise, that as the present Comptroller came into office on the 1st of March of the present year, and the term of office of the late collector at New York expired on the 28th of the same month, it must be obvious that, in offering explanations, the present Comptroller cannot have recourse to any personal experience or knowledge of circumstances during the period embraced in your inquiry, any more than he could have exercised any agency in discovering the defalcation, either when it first occurred, or at any of the different settlements afterward, before the late collector's term of service expired.

On the 16th of April, 1838, the accounts of the late collector for the third quarter of 1837, being then in course of examination in this office, and the accounts for the fourth quarter of 1837 in the office of the First Auditor, a communication was received from the Secretary of the Treasury, dated the 16th April, 1838, (A, vide Secretary's report, Doc. No. 9,) enclosing a copy of a letter addressed to him by Mr. Swartwout, dated the 13th of April, (B, vide Secretary's report, Doc. No. 3,) accompanying his return of moneys received and paid for the last three days of his official term, and referring to a balance retained by him, amounting to two hundred and one thousand and ninety-six dollars forty cents, (\$201,096 40.)

In compliance with the direction of the Secretary of the Treasury, conveyed in his letter, to urge the speedy adjustment of Mr. Swartwout's accounts, a note was addressed by the Comptroller, on the 17th of April, to the First Auditor, (C,) enclosing a copy of the letter of the Secretary, and on the same day a letter was also addressed by the Comptroller to Mr. Swartwout, (D,) calling for the early transmission of his ac-

counts up to the period of his term of office. On the 18th of April, a second letter was received from the Secretary, (E, vide Secretary's report, Doc. No. 6,) again referring to the balance of moneys, as stated, in the hands of Mr Swartwout, ostensibly retained to await the decision of sundry suits at law, in which he, as collector, was defendant, and directing the Comptroller to call upon the Solicitor of the Treasury to obtain from the attorney of the United States at New York a list of the suits adverted to, with the amount of money involved in each, and the probable termination of them. On the same day, the Comptroller addressed the Solicitor on the subject, (F,) and on the 27th of the month a reply was received from the Solicitor, (G, vide Secretary's report, Doc. No. 7,) accompanied by a report in part from the district attorney, dated on the 25th, (H, vide Secretary's report, Doc. No. 8.) A further and more complete report was awaited by the Comptroller, before reporting to the Secretary, but was not received; additional information, owing to missing papers or other causes, being unattainable. In the mean time a letter was addressed by the Secretary to the Comptroller, dated April the 23d, (I,) referring to a letter enclosed, from Mr. Swartwout, dated 21st of April, (J,) in relation to the moneys held by him, under protest, and suggesting that Mr. Swartwout should be instructed to furnish Mr. Hoyt, the present collector at New York, with money out of the sum retained, to refund duties paid under protests. The Comptroller accordingly, on the 24th of April, addressed the necessary instructions to Mr. Swartwout, (K.) On the 26th of April, his accounts up to the expiration of his official term not having been yet received, the Comptroller again called for their transmission, at as early a period as practicable, (L.) The accounts being still withheld, and the time having expired (allowed by law) for their rendition, the First Auditor, after having, on the 13th of August, (M,) once more demanded their transmission, reported the case to the Comptroller on the 31st of August, (N,) who, on the 3d of September, (O,) addressed the sureties on the official bond of Mr. Swartwout.

The accounts of the late collector at New York, for the third quarter of 1837, were adjusted at this office on the 21st of May, and those of the fourth quarter on the 12th of June, 1838, of which he was duly advised.

Having thus glanced at those transactions of this office, as connected with the affairs of the late collector at New York, in which the present Comptroller had a personal agency, I proceed to reply to your inquiries as to previous events.

After the most diligent examination and inquiry into the causes why it was not in the power of this office, under former Comptrollers, to report the defalcation when it first occurred, or at the different settlements afterwards, before the late collector's term of office expired, I am led to the following conclusions:

First. That the Comptroller of the Treasury has conceived that his official duty, in regard to accounts settled by the First and Fifth Auditors, was, in the usual course of business, carefully to revise the accounts, and if found accurate, in the words of the law, (act 3d March, 1795,) "to certify the balances arising thereon to the register."

Second. That it was only under especial circumstances that the Comptroller felt himself called upon by law, or from a sense of official duty, to take any other step in regard to accounts of collectors of the

customs. These were, firstly, where a collector failed to render his accounts within the time required by law—in which case, the circumstance would be reported to him by the First Auditor, and it would become the duty of the Comptroller to require their transmission without delay, and also to advise his sureties and the Secretary of the Treasury of his neglect; or, secondly, where a delinquent collector, *being out of office*, failed to pay over, within a reasonable time, a balance ascertained to be due on the settlement of his accounts—in which case it would become the duty of the Comptroller to certify the amount due the United States to the agent, (now the Solicitor of the Treasury,) in order that legal proceedings against the delinquent officer might be instituted; and, thirdly, where circumstances to cause suspicion of delinquency were presented on the face of accounts rendered—in which case the Comptroller would, from a sense of official duty, report the fact to the head of the Department.

Third. That the collectors of the customs of the great ports, while remaining in office, and *regularly furnishing their accounts* agreeably to the requisitions of law, have not presented cases such as to warrant suspicion of delinquency, however large, the apparent balance against them at the close of a quarter, for the reasons which follow: The collectors of the principal ports are *by law* allowed three months after the termination of a quarter within which to render their quarterly accounts. After being received at the Treasury Department, accounts such as those from the port of New York necessarily occupy the office of the First Auditor from one to two months in their examination, and almost an equal length of time must be employed in the office of the First Comptroller in their revision. Five or six months may, therefore, unavoidably elapse, after the termination of a quarter, before the adjusted account can exhibit the collector as even an apparent debtor. In the mean time, however, large sums are paid into the Treasury by the collector, by which the apparent balance may be in his favor. To get at the true balance, it would then become necessary to charge him with all the moneys received by him within the period elapsed since the close of the quarter for which his accounts were rendered, and this could not be done until his accounts for that period could be procured and audited: thus, the debits and credits falling within the several official divisions of time might become so inevitably mingled that the Comptroller, without especial cause for suspicion, could not feel authorized to report the case to the Secretary of the Treasury as one of delinquency.

An examination of the case presented by the large cash balance reported against the late collector at New York, on the settlement of his accounts for the fourth quarter of 1836, the subject of your first special inquiry, may illustrate these views.

The balance stated to be due the United States on the 31st December, 1836, was eight millions three hundred and sixty-five thousand three hundred and seventy-seven dollars and eighteen cents, (\$8,365,377 18,) consisting of

Bonds not due	-	-	-	\$5,056,836	72
Bonds in suit	-	-	-	2,063,247	56
General bonds for wines	-	-	-	56,533	51
Cash on hand	-	-	-	1,188,759	39

The examination and revision of an account of this magnitude employed the accounting officers from the time of its reception to the 12th of June, 1837, as will appear from the letter of the Comptroller to the collector, (P.)

In the mean time, and only between the 1st of January and the 31st of March, 1837, the collector had deposited to the credit of the Treasurer of the United States the following sums :

In the Bank of America	-	-	-	\$973,000
Manhattan Company	-	-	-	995,000
Mechanics' Bank	-	-	-	1,021,000
And making in the aggregate	-	-	-	<u>\$2,989,000</u>

Thus, without raising a new account for the first quarter of 1837, but referring merely to the accounts as adjusted on the one hand, and on the other to the registry of warrants in favor of the Treasurer, the only two sources of information as to the state of the public moneys in the hands of the collector, within the reach of the then Comptroller, there would be presented, instead of the apparent cash balance *against* the collector of one million one hundred and eighty-eight thousand seven hundred and fifty-nine dollars and thirty-nine cents, (\$1,188,759 39,) an apparent cash balance in *his favor* of one million eight hundred thousand two hundred and forty-one dollars, (\$1,800,241.)

I would also refer you, for further illustration of these views in relation to cash balances, to the report which I have the honor to make you this day, in conformity with your direction, under date of the 7th ultimo, to report promptly to you the fact of any large cash balances being found against collectors and receivers, on the adjustment of their accounts.

In the case reported, you will perceive that on the adjustment of the collector's accounts for the 2d quarter of 1838, made on the 24th ultimo, of an apparent cash balance against him of three hundred and forty-eight thousand two hundred and eighty dollars and eighteen cents, (\$348,280 18,) there are, of suspended items, to be brought to his credit, when covered by Treasury warrant, the sum of \$135,624 83, and the amount of payments made by him into the Treasury from the 9th of July to the 24th of September, covered by the warrant of the Secretary No. 4,524, on the 30th of September, 1838, is \$156,579 58, leaving an actual balance of little more than fifty-six thousand dollars (\$56,000) due.

It is proper here to add, in regard to the term "*cash balance*," as used in the office of the First Auditor, that it comprehends not only deposits to pay unascertained duties, moneys retained to refund duties paid under protest, and all other *moneys*, but *includes*, also, all items of credit claimed by the collector, and, for the want of vouchers or covering warrant, or from other causes, not admissible at the time as credits, together with all unsettled accounts, as those for revenue expenses, light-house disbursements, &c.

The foregoing is respectfully submitted, as all I am enabled to offer as the causes why the large cash balance appearing against the late collector at New York, on the settlement of his accounts for the 4th quarter of 1836, was not reported to you by the then Comptroller, and why it was not in the power of this office to report his defalcation when it first

occurred, or at the different settlements afterward, before his term of office expired.

In relation to that portion of your communication of the 19th instant in which you request the suggestions of this office as to the modifications and improvements that may be necessary in the present system of adjusting the accounts of collectors, or as to the further legislation requisite to prevent or immediately detect future defalcations, I beg leave to refer you to the joint report of the Solicitor of the Treasury and myself, dated at New York, the 15th ultimo, for my views as to the principal defects of the present system, and their remedies by legislation.

Until efficient alterations, however, shall be made by law in the system of collecting, guarding, and accounting for the public moneys received by collectors of the customs, the principal check on embezzlement must, in the custom house, be sought in the integrity and vigilance of the naval officer. The duties of this officer are highly responsible and important, and cannot fail, if properly performed, to aid materially in the prevention or detection of frauds. The law declares that "the naval officer shall receive *copies of all manifests and entries*, and shall, together with the collector, estimate the duties on all goods, wares, and merchandise, subject to duty, (and no duties shall be received without such estimate,) *and shall keep a separate record thereof*, and shall countersign all permits, clearances, certificates, debentures, and other documents, to be granted by the collector; he shall also examine the collector's abstracts of duties and *other accounts of receipts, bonds, and expenditures*, and, *if found right, he shall certify the same.*"

Agreeably to your direction of the 9th ultimo, a circular was addressed from this office on the 10th ultimo (Q) to the naval officers of the principal ports, reminding them of those responsible official duties, and enjoining upon them their rigorous execution; and a supplemental circular was sent to the same officers on the 17th ultimo, (R,) also in conformity with your suggestion, dated the 15th ultimo, directing them to make their inspection and examinations *monthly*.

Additional guards might be placed in the custom-houses, by requiring the clerks to be sworn, as the deputies are, to a faithful performance of their duties, and to require of those acting as cashiers to enter into bond, with sufficient sureties, (the bonds to be held by the Treasury Department.)

In the Treasury Department, much, also, it is conceived, might be done towards the prevention of the recurrence of defalcations like that in question. In the office of the First Auditor, it is understood that some years since a record was kept of all duty *bonds* taken, a thorough examination of which, in every rendition of the quarterly abstract of bonds liquidated and bonds in suit, could scarcely fail to lead to the detection of any attempt at fraud, in withholding the amount of any one of the bonds recorded. This branch of the subject, however, it is presumed will be more satisfactorily discussed in the report of the First Auditor, to whom it more properly appertains.

The abstraction of the amounts paid on bonds never returned as liquidated forms about one half of the entire defalcation of the late collector at New York. Of the other moiety, the two principal items are cash held on deposit to meet unascertained duties, and cash retained ostensibly to refund duties paid under protest.

In connexion with the abstraction of those sums, as well as of those paid on bonds, I would observe that until a few years past the account current received at the office of the First Auditor, with the quarterly accounts of collectors, were called for and compared, in the office of the Secretary of the Treasury, with a record there kept, and with the several returns rendered to the Secretary, in conformity with the requisitions of his circular dated the 14th of October, 1818, and repeated on the 14th of November, 1835.

The list of returns thus rendered embraced the following :

A weekly return of moneys received and paid.

A monthly return of debentures paid.

A monthly abstract of bonds put in suit during the month.

A monthly summary statement of duties collected.

A monthly schedule of bonds taken and liquidated during the month.

A quarterly return of the moneys received and paid under the acts for the relief of sick and disabled seamen.

Those examinations and comparisons would, it is conceived, be greatly useful, and especially when it is considered that the returns thus rendered to the Secretary weekly and monthly are the only returns of the kind received by the Department within or during a current quarter.

Should it be deemed proper to revive the practice, it is suggested, to obviate the inconvenience and delay, in the office of the First Auditor, attending the use, in the office of the Secretary, of the account current, that the collectors furnish those documents in duplicate.

I have the honor to be, very respectfully, sir, your obedient servant,
J. N. BARKER.

HON. LEVI WOODBURY,
Secretary of the Treasury.

C.

TREASURY DEPARTMENT,
Comptroller's Office, April 17, 1838.

SIR: I have the honor to enclose a copy of a letter received this day from the honorable Secretary of the Treasury, requesting an early settlement of the accounts of the late collector at New York.

With great respect, your obedient servant,

J. N. BARKER, *Comptroller.*

HON. JESSE MILLER,
First Auditor of the Treasury.

D.

TREASURY DEPARTMENT,
Comptroller's Office, April 17, 1838.

SIR: In order to a compliance, on the part of the Treasury, with a request contained in your letter of the 13th instant, for an early settlement

of your accounts, you will please to transmit to the First Auditor your accounts up to the date of the transfer of your books to your successor.

The accounts of the 3d quarter are in progress of revision in this office, and those of the 4th quarter, 1837, are now in hand in the office of the Auditor.

Very respectfully, your obedient servant,

J. N. BARKER, *Comptroller.*

SAMUEL SWARTWOUT, Esq.,
Late Collector, New York.

F.

Endorsement on the letter of the Secretary of the Treasury addressed to the Comptroller, and dated April 18, 1838.

Respectfully referred to the Solicitor of the Treasury, who will be pleased, after addressing the attorney on the subject, to return this, and advise this office of the result of the inquiry.

J. N. BARKER.

COMPTROLLER'S OFFICE, *April 18.*

I.

TREASURY DEPARTMENT,

April 23, 1838.

SIR: I herewith refer to you a letter, and enclosures, just received from Samuel Swartwout, Esq., late collector of the district of New York, and should be pleased to have a report upon the subject to which it alludes so soon as you hear from the United States district attorney.

I would suggest, that as the collector is refunding duties imposed on certain articles of merchandise, which were paid under protest of the parties at the time, it consequently becomes proper that Mr. Swartwout should furnish Mr. Hoyt with money, out of the funds now in his hands, to meet payments in this class of cases, and should be so instructed.

I am, very respectfully, your obedient servant,

LEVI WOODBURY,
Secretary of the Treasury.

JAMES N. BARKER, Esq.,
Comptroller, Washington.

J.

Memorandum.—The letter of Samuel Swartwout, transmitted by the Secretary of the Treasury to the Comptroller, in his letter of the 23d April, 1838, has been returned to the office of the Secretary of the Treasury, and will be found among the documents accompanying his report.

K.

TREASURY DEPARTMENT,
Comptroller's Office, April 24, 1838.

SIR: The Secretary of the Treasury has referred to me your letter of the 21st instant, explanatory of the large balance of public moneys retained in your hands.

Your successor having been instructed to refund duties on certain articles of merchandise imposed, and paid by the importers *under protest* at the time, it is necessary that you should furnish him with funds to meet the payments in this class of cases.

This direction is given at the instance of the Secretary of the Treasury. I am, very respectfully, your most obedient servant,

J. N. BARKER, *Comptroller.*

SAMUEL SWARTWOUT, Esq.,
Late Collector, New York.

L.

TREASURY DEPARTMENT,
Comptroller's Office, April 26, 1838.

SIR: You are respectfully requested to render your accounts of the customs to the First Auditor at as early a period as may be practicable.

Very respectfully, your obedient servant,

J. N. BARKER, *Comptroller.*

SAMUEL SWARTWOUT, Esq.,
Late Collector, New York.

M.

TREASURY DEPARTMENT,
First Auditor's Office, August 13, 1838.

SIR: You will be pleased to forward to this office, so soon as practicable, your account of the customs for the first quarter, or until your successor commenced, of the present year.

Respectfully,

A. MAHON, *Acting Auditor.*

TO SAMUEL SWARTWOUT, Esq.,
Late Collector of the Customs, New York.

N.

TREASURY DEPARTMENT,
First Auditor's Office, August 31, 1838.

SIR: I deem it proper to report to you that the accounts of the customs for the district of New York, for the first quarter of the present

year, have not been received at this office. I wrote to Samuel Swartwout, Esq., late collector for that district, on the 13th instant, requesting him to forward said accounts so soon as practicable. Since then, have received no communication from him on the subject.

Very respectfully, your obedient servant,

J. MILLER, *First Auditor.*

To JAMES N. BARKER, Esq.,

Comptroller of the Treasury.

O.

Copy of a letter to the sureties of Samuel Swartwout, late collector of customs of the city of New York.

TREASURY DEPARTMENT,

First Comptroller's Office, September 3, 1838.

SIR: In compliance with a regulation of the Secretary of the Treasury, I have to notify you, as one of the sureties of Samuel Swartwout, late collector at New York, that he has not rendered his accounts of the customs for the quarter ending 31st March last.

Respectfully,

J. N. BARKER, *Comptroller.*

CHARLES L. LIVINGSTON, Esq.,

BENJAMIN BIRDSALL, Esq., and

M. M. QUACKENBOS, Esq.,

} *city of New York.*

P.

TREASURY DEPARTMENT,

Comptroller's Office, June 13, 1838.

SIR: Your accounts of the customs for the fourth quarter of 1836 have been adjusted at the Treasury, and a balance of \$8,365,377 18 stated to be due from you to the United States, consisting of

Bonds not due	-	-	-	£5,056,836	72
Bonds in suit	-	-	-	2,063,247	56
General bonds for wines, &c.	-	-	-	56,533	51
Cash on hand	-	-	-	1,188,759	39

8,365,377 18

Your balance is stated as - - - - - 8,363,497 78

To which add amount charged in your account for the second quarter, 1836, for a light-boat on Carysford reef, Key West, suspended for want of warrant - - - - - \$1,108 12

Amount paid into the Treasury, arising from sale of provisions drawn from the

naval stores at Pensacola, for revenue cutters, suspended for want of warrant	\$776 08	
	<u> </u>	\$1,884 20
		<u>8,365,381 98</u>

From this deduct the following sums, viz :

Amount of commission short charged, per last statement	\$3 33	
Do. in this account	1 47	
	<u> </u>	1 50
		<u>8,365,377 18</u>

In your account of disbursements for revenue cutter Alert, J. Gorham's bill No. 5, for fifty yards parsing, at 18 cents, is charged	\$9 40	
Should have been	9 00	
	<u> </u>	0 40
In account of revenue boat, J. Thompson & Son's bill No. 20 is charged as	\$73 38	
The true addition is	72 48	
	<u> </u>	0 90
Overcharged		<u>\$1 30</u>

You will please make the necessary corrections in your next account.

Very respectfully, your obedient servant,

GEO. WOLF, *Comptroller.*

To SAMUEL SWARTWOUT, Esq.,

Collector, New York.

Q.

Circular to Naval Officers.

TREASURY DEPARTMENT,

First Comptroller's Office, November 10, 1838.

SIR: Among the highly responsible duties intrusted to the naval officers of the several ports of the United States, the act of Congress of the 2d March, 1799, requires that "they shall examine the collectors' abstracts of duties, and other accounts of receipts, bonds, and expenditures, and, if right, shall certify the same."

It having been deemed expedient, by the Secretary of the Treasury, that I should call your special attention to this very important portion of your official duty, I have earnestly to enjoin it upon you promptly and carefully to examine and test the truth of the statements referred to,

before adding your certificate of their accuracy, as upon such vigilant scrutiny may often depend the correction of errors, or detection of intended wrong.

I am, very respectfully, your obedient servant,
 JAMES N. BARKER,
Comptroller.

R.

Supplemental Circular to the Naval Officers.

TREASURY DEPARTMENT,
First Comptroller's Office, November 17, 1838.

SIR: Until Congress shall adopt a system of occasional and strict examinations into the condition of the accounts of the collectors of the customs, for the bonds taken and money received for the duties on imposts and tonnage, it is requested that you will make a careful inspection of the accounts of the collector for the port of ——— *monthly*, in order that you may certify to the correctness of the returns he is required within that period to render to the Department.

I am, very respectfully, your obedient servant,
 JAMES N. BARKER,
Comptroller.

No. 18.

TREASURY DEPARTMENT,
November 9, 1838.

SIR: In consequence of the report made in part by the Solicitor of the Treasury, on the examination by him and yourself into the accounts of the late collector at New York, I wish now to call your immediate attention to a few considerations:

1st. I think a circular should be issued by you to all naval officers, calling their prompt and careful attention to their official duties, in check of any error or wrong by collectors.

2d. That an examination be made in every case of any considerable balance reported as unadjusted or due, to see if the bonds and money purporting to be on hand, or which ought to be on hand, are so in point of fact. This can be done by letters to the collectors, stating that recent events have rendered the inquiry proper; and that the naval officers, or district attorneys in cases where there are no naval officers, will make the scrutiny, and certify on the subject, both as to the bonds and money.

3d. I wish increased attention given to the examination on settlements here of the bond accounts of collectors; and in your office, as well as in the Auditor's, all necessary force employed to make the present legal checks as efficient as possible.

Please to adopt any additional step which has occurred to you for discovering any errors, and for securing the public against losses.

Respectfully, your obedient servant,

LEVI WOODBURY,
Secretary of the Treasury.

J. N. BARKER, Esq.,
Comptroller of the Treasury.

No. 19.

TREASURY DEPARTMENT,
November 19, 1838.

SIR: The recent development of the great defalcation of the late collector at New York renders it essential that it should be ascertained, if practicable, why it was so long undiscovered; I therefore request you to inform me of the causes why it was not in the power of your office to report his defalcation when it first commenced, or at the different settlements afterwards, before his term of office expired. If, under the present system of adjusting the accounts of collectors, it be impracticable to ascertain defaults like these immediately after they occur, I will thank you to report to me such modifications and improvements as may suggest themselves to you, in order that all defalcations hereafter may be immediately known, if possible; and, in case you should consider that further legislation may be necessary to attain this object, I wish you to point out the defects that should be provided for, and also such additional checks as might be imposed to prevent the embezzlement of the public funds received by the collectors and receivers of the public revenue.

This report I should be glad to receive soon, that a communication on the subject may be made to Congress at the commencement of the ensuing session.

I am, very respectfully, your obedient servant,

LEVI WOODBURY,
Secretary of the Treasury.

J. N. BARKER, Esq.,
Comptroller of the Treasury.

Memorandum.—A similar letter, of the same date with the foregoing, was sent to the First Auditor.

No. 20.

Circular to the Comptrollers and Auditors of the Treasury.

TREASURY DEPARTMENT,
November 29, 1838.

SIR: I have to request that, on settlement of accounts hereafter, whenever the balance in the hands of any receiving or disbursing officer shall

be such as to excite suspicion in any way of a default, and particularly if they shall appear unusually or unnecessarily large, you will immediately report the fact to the head of the Department to which the officer is attached; and in all cases the Comptrollers will also with promptitude adopt the proper measures for transmitting to the Solicitor of the Treasury the usual transcripts for suit, in the event that such course should be deemed necessary to secure the public money. This should invariably be done, also, when the officer resigns, or is suspended or removed.

I am, very respectfully, your obedient servant,

LEVI WOODBURY,
Secretary of the Treasury.

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